



155 Mason Circle
Concord, CA 94520
phone (925) 685-9301
fax (925) 685-0266
www.contracostamosquito.com

***BOARD OF TRUSTEES
MEETING
MONDAY, MAY 13, 2024***

TIME: 7:00 PM

LOCATION: Hybrid meeting of the Board of Trustees
Physically held at the District office located at
155 Mason Circle, Concord, CA 94520
By teleconference at:

<https://us06web.zoom.us/j/94095162206?pwd=amp0UXhCSEt3a0Qxc2ludWJnVmVmZz09>

Meeting ID: 940 9516 2206
Passcode: 866980

Trustee attending by teleconference/Alternate location: Darryl Young, at 2525 S Anaheim St, Aurora, CO 80014.

Members of the public may participate in the meeting via teleconference or in-person. Public comments may be submitted in advance of the meeting by emailing Paula Macedo at pmacedo@contracostamosquito.com. Alternatively, members of the public may offer spoken comments when public comment is requested, either at the beginning of the meeting as to non-agenda items, or regarding an agenda item at the time the item is considered. Comments shall be limited to three minutes per person, unless different time limits are set by the Chairperson.

In compliance with the Americans with Disabilities Act, if you need a disability-related modification or accommodation to participate in this meeting, please contact Paula Macedo, General Manager, as early as possible, and at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **DARRYL YOUNG** Contra Costa County • Vice President San Ramon **PETER PAY** • Secretary **DANIEL PELLEGRINI** Martinez
Antioch **Vacant** • Brentwood **VINOY MEREDDY** • Clayton **ERIC HINZEL** • Concord **PERRY CARLSTON** • Contra Costa County **JIM PINCKNEY & CHRIS COWEN** • Danville **RANDALL DIAMOND**
El Cerrito **JIM DOLGONAS** • Hercules **DAMIAN WONG** • Lafayette **Vacant** • Moraga **JAMES FRANKENFIELD** • Oakley **MICHAEL KRIEG** • Orinda **KEVIN MARKER**
Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY, PhD** • Pleasant Hill **JENNIFER HOGAN** • Richmond **CHRIS DUPIN** • San Pablo **Vacant** • Walnut Creek **PEGGIE HOWELL**

AGENDA

1. CALL TO ORDER

- Roll Call
- Pledge of Allegiance

2.* AGENDA MANAGEMENT

3. PUBLIC INPUT ON NON-AGENDA ITEMS

This time is reserved for members of the public to address the Board relative to matters of the District NOT on the agenda. No action may be taken on non-agenda items unless authorized by law. Public comments may be submitted as specified above and will be limited to three minutes per person.

4.* CONSENT CALENDAR

Any item may be pulled from the Consent Calendar and separately considered at the request of any Trustee. All items may be acted on by a single motion.

- A.* Minutes of the March 11, 2023 Board of Trustees Meeting
- B.* Expenditures for February & March 2024
- C.* Payroll Expenditures February & March 2024
- D.* Investment Activity for February & March 2024
- E.* Financial Report

5. BOARD AND STAFF REPORTS

- A. Board
- B. General Manager
- C. Staff
- D. Legal Counsel

6.* BOARD COMMITTEE REPORTS

- A. Personnel Committee Report
- B.* Audit Committee Report
- C. Budget Committee Report
- D. Ad Hoc Building Committee Report

7.* BOARD APPROVAL OF UPDATED 2024 COMMITTEE LIST

**8.* BOARD CONSIDERATION AND ADOPTION OF RESOLUTION 24-2
AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY
INVESTMENT FUND (LAIF)**

CLOSED SESSION

9. CONFERENCE WITH LABOR NEGOTIATORS PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957.6

Agency Negotiators: Paula Macedo, General Manager, and Peter Pay, Chair of the Personnel Committee

Employee Group: Unrepresented employees with one exception (General Manager)

10. CONFERENCE WITH LABOR NEGOTIATORS PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957.6

Agency Negotiators: Paula Macedo, General Manager, and Peter Pay, Chair of the Personnel Committee

Employee Group: All represented employees (SEIU 1021)

RETURN TO OPEN SESSION

REPORT FROM CLOSED SESSION

11.* BOARD CONSIDERATION AND APPROVAL OF SALARY ADJUSTMENT AND CHANGE IN BENEFITS FOR UNREPRESENTED EMPLOYEES WITH ONE EXCEPTION (GENERAL MANAGER)

12. CLOSING COMMENTS

This time is reserved for comments by Board members and/or staff and to identify matters for future Board business.

13. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 7 days before the noted meeting.

Christine Widger, Customer Service Specialist

5/06/2024

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

**MAY 13, 2024 BOARD MEETING
STAFF REPORT**

1. No comment
- 2.* **AGENDA MANAGEMENT** – Consider order of items.
3. **PUBLIC INPUT ON NON-AGENDA ITEMS**
- 4.* **CONSENT CALENDAR**
 - A.* Minutes of the March 11, 2024 Board of Trustees Meeting (*Pages 7-10*).
Approval of Minutes 24-3, Board Meeting held on March 11, 2024.
 - B.* Check Expenditures for payroll & accounts payable for February & March 2024 (*Pages 11-13*) – Approval of expenditures of February 1, 2024 through March 31, 2024, including:
Accounts payable February 15th checks No. XXXX68 through No. XXXX80
Payroll February 29th check No. XXXX81 through XXXX82
Accounts payable February 29th checks No. XXXX83 through No. XXXX96
Accounts payable March 15th checks No. XXXX97 through No. XXXX04
Payroll March 15th check No. XXXX05
Payroll March 29th check No. XXXX06 through XXXX09
Accounts payable March 29^h checks No. XXXX10 through No. XXXX25
Accounts Payable Total: \$154,414.50 Payroll Total: \$593.15
 - C.* Direct Deposit Expenditures for payroll & accounts payable – Approval of payroll expenditures of February 1, 2024 through March 31, 2024, including:
Payroll February 15th No. D000019893 through No. D000019924
Payroll February 29th No. D000019925 through No. D000019967
Accounts payable February 15th E000003177 through E000003186
Accounts payable February 29th E000003187 through E000003199
Payroll March 15th No. D000019968 through No. D000019997
Payroll March 29th No. D000019998 through No. D000020039
Accounts payable March 15th E000003200 through E000003211
Accounts payable March 29th E000003223 through E000003224
Accounts Payable Total: \$252,173.30 Payroll Total: \$363,052.97
 - D.* Investment Activity for February & March 2024 (*Pages 14-22*)
 - E.* Financial Report (*Page 23-24*)

Recommendation – Approve the Consent Calendar.

5. BOARD AND STAFF REPORTS

- A. Board
- B. General Manager
- C. Staff – staff reports have been submitted and staff will be present to answer any questions (*Pages 25-41*).
- D. Legal Counsel

6.* BOARD COMMITTEE REPORTS

- A. Personnel Committee Report – The Personnel Committee met on March 18, 2024. The committee had a closed session to discuss labor negotiations and there was no reportable action.
- B.* Audit Committee Report – The Audit Committee met on April 19, 2024 to interview Audit firms. Three firms were interviewed and the committee is recommending that the District engages with Maze & Associates for Audit of Basic Financial Statements for the year ended June 30, 2024 (*Pages 42-52*).

Recommendation – Authorize the General Manager to sign the included engagement letter and proposal for another year with Maze & Associates, for the Audit of Basic Financial Statements, Preparation of the Memorandum on Internal Control, and Preparation and issuance of the District’s Annual Report of Financial Transactions, for fiscal year ended June 30, 2024.

- C. Budget Committee Report – The Budget committee met on April 22, 2024 to review and discuss the current fiscal year budget year to date, District revenues and reserves, and the long-range financial forecast. In addition, the committee met in closed session to discuss labor negotiations, with no reportable action.
- D. Ad Hoc Building Committee Report – The Ad hoc Building Committee met on May 09, 2024 and will update the Board on the status of the building remodel.

7.* BOARD APPROVAL OF UPDATED 2024 COMMITTEE LIST – (*Page 53*)

- 8.* BOARD CONSIDERATION AND ADOPTION OF RESOLUTION 24-2 AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND (LAIF) - Consider Adoption of Resolution 24-2 Authorizing Investment of Monies in the Local Agency Investment Fund (LAIF) (*Pages 54-55*) – The title of Administrative Services Manager must be updated to Human Resources & Administration Manager.**

Recommendation – Adoption of Resolution 24-2 authorizing investment of monies in the Local Agency Investment Fund (LAIF)

CLOSED SESSION

9. CONFERENCE WITH LABOR NEGOTIATORS PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957.6

Agency Negotiators: Paula Macedo, General Manager, and Peter Pay, Chair of the Personnel Committee

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RETURN TO OPEN SESSION

REPORT FROM CLOSED SESSION

11.* BOARD CONSIDERATION AND APPROVAL OF SALARY ADJUSTMENT AND CHANGE IN BENEFITS FOR UNREPRESENTED EMPLOYEES WITH ONE EXCEPTION (GENERAL MANAGER)

Recommendation – Pleasure of the Board

12. CLOSING COMMENTS

This time is reserved for comments by Board members and/or staff and to identify matters for future Board business.

13. ADJOURNMENT

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT
BOARD MEETING
MINUTES NO. 24-3

A meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday, March 11, 2024, at the District office at 155 Mason Circle, Concord, CA 94520.

TRUSTEES PRESENT Darryl Young, President, Contra Costa County (remote)
Peter Pay, Vice President, San Ramon
Daniel Pellegrini, Secretary, Martinez
Richard Ainsley, Pittsburg
Perry Carlston, Concord
Warren Clayton, Pinole
Jim Dolgonas, El Cerrito
Chris Dupin, Richmond
Wade Finlinson, Antioch
James Frankenfield, Moraga
Eric Hinzl, Clayton
Peggie Howell, Walnut Creek
Vinoy Mereddy, Brentwood
James Pinckney, Contra Costa County

TRUSTEES ABSENT Chris Cowen, Contra Costa County
Randall Diamond, Danville
Jennifer Hogan, Pleasant Hill
Michael Krieg, Oakley
Kevin Marker, Orinda
Damian Wong, Hercules

VACANCIES Lafayette
San Pablo

OTHERS PRESENT Paula Macedo, General Manager; Natalie Martini, Financial
Administrator; Steve Schutz, Scientific Program Manager; Stacy
Stark, Human Resources & Risk Manager; Christine Widger,
Customer Service Specialist; Nola Woods, Public Affairs Director
(remote); Wayne Shieh, IT Systems Administrator (remote);
Doug Coty, Bartkiewicz, Kronick & Shanahan, Legal Counsel
(remote)

1. **CALL TO ORDER** - President Young called the meeting to order at 7:02 p.m.

Roll Call: At the time of the roll call thirteen Trustees were present, seven Trustees were absent, and there are two vacancies. Trustee Mereddy joined the meeting at 7:10 p.m.

Pledge of Allegiance

- 2.* **AGENDA MANAGEMENT** – The agenda was adopted by rule.

3. **PUBLIC INPUT ON NON-AGENDA ITEMS** – None

4. **PRESENTATION**

Trustee Pinckney for 35 years of service (December 06, 2023) – General Manager Macedo presented Trustee Pinckney with framed Resolution 24-1. He thanked the Board members, past and present for their service and support.

Trustee Marker for five years of service (February 9, 2024) – Trustee Marker was absent.

General Manager introduced Trustee Peggie Howell, newly appointed Trustee representing the City of Walnut Creek, to the Board. Trustee Howell was recognized as having been previously appointed to the Board by the City of Clayton and having served two terms as Board President previously.

- 5.* **CONSENT CALENDAR**

A. Minutes - Approval of Minutes 24-1, Board Meeting held on January 8, 2024 and the Trustee Workshop held on Saturday, February 3, 2024.

B. Approval of expenditures of December 1, 2023 through January 31, 2024, including:

Accounts payable December 15th checks No. 0XXX26 through No. 0XXX34

Payroll December 29th check No. 0XXX35

Accounts payable December 29th checks No. 0XXX36 through No. 0XXX45

Accounts payable January 12th checks No. 0XXX46 through No. 0XXX55

Payroll January 31st checks No. 0XXX56 through No. 0XXX58

Accounts payable January 31st checks No. 0XXX59 through No. 0XXX67

Accounts Payable Total: \$64,678.22 Payroll Total: \$369.40

C. Direct Deposit Expenditures for payroll & accounts payable – Approval of payroll expenditures of October 1, 2023 through November 30, 2023, including:

Payroll December 15th No. D000019739 through No. D000019770

Accounts payable December 15th EXXX35 through EXXX45
Payroll December 29th No. D000019771 through No. D000019807
Accounts payable December 29th EXXX46 through EXXX53
Payroll January 12th No. D000019808 through No. D000019847
Accounts payable January 12th EXXX54 through EXXX66
Payroll January 29th No. D000019848 through No. D000019892
Accounts payable January 31st EXXX67 through EXXX76

Accounts Payable Total: \$273,850.73 Payroll Total: \$387,929.35

D. Investment Activity for December 2023 and January 2024

E. Financial Report

** Motion was made by Trustee Pellegrini and seconded by Trustee Ainsley to approve the consent calendar. *Motion passed unanimously.*

6. **ANNUAL OPERATIONS REPORT** - Scientific Program Manager Schutz presented the Annual Operations Report, which was included in the packet, and answered questions from Trustees. Schutz briefly discussed the biological, physical, and chemical mosquito control methods utilized by the District. General Manager Macedo explained that the District completed a full Programmatic Environmental Impact Report (PEIR) in 2015-2016, which included a comprehensive review of all District practices and policies, potential environmental impacts, and mitigation measures used to minimize or eliminate potential impacts. Although current regulations do not mandate annual updates unless there are significant changes in our program, the District continues to produce an annual Operations Report and presents it to the Board every year.

7. **BOARD AND STAFF REPORTS**

A. **BOARD** – Trustee Pay spoke about the February 3rd Trustee Workshop and noted it was educational and informative. Trustees were able to get to know each other, including their skill sets, and discussed knowledge transfer and Board norms. Trustee Pay added that the workshop should be an annual event. Trustee Pellegrini noted that the Workshop went well. Trustee Hinzel noted that the workshop was well organized and well facilitated.

Trustees who attended the Annual Mosquito and Vector Control Association of California's conference in February in Monterey were asked to report on their attendance. Trustee Mereddy reported that he found the conference fun and informative, and highlighted presentations about outreach and advocacy; sterile insect techniques to control mosquito populations; the role of the Board to uphold the interests of the entire District; the Board's relationship to staff, policy adoption, legal representation and compliance; multi-lingual approach to communication with the public; and using new technologies, among others. Trustee Ainsley was also in attendance and reported on the relationship between mosquito-borne St. Louis Encephalitis and West Nile Virus, and the current trend with more St. Louis

Encephalitis cases in California. He also noted that the invasive mosquito *Ae. aegypti* has re-appeared in other parts of the state.

- B. GENERAL MANAGER – General Manager Macedo reminded the Board that the Personnel Committee will be meeting on Monday March 18th, and that the Audit Committee will be meeting to interview Audit firms that submitted proposals in response to the RFP. She added that the Advance Planning Committee meeting will be rescheduled. The Budget Committee will be meeting on April 22nd, 2024.

General Manager Macedo gave an update on the status of the work on adding to the District’s Programmatic Environmental Impact Report (PEIR), which was initially done in 2015-2016. The District is seeking to complete an addendum to include products that were not available at the time of the original PEIR, noting the additions would likely not have any greater impact than any of the items included in the original PEIR. The process will be expected to take a year and will be completed in cooperation with other districts in the Coastal region.

Macedo reported that CPM an staff have continued to work on the building remodel, and that they will be meeting this week to discuss rough costs, then there will be a meeting with the Ad Hoc Committee.

- C. STAFF REPORT- Financial Administrator Martini stated that an RFP for a new audit firm was published with a deadline of March 22nd. She also mentioned that all Form 700 submissions for the 2023 calendar year are due by April 4, 2024.
- D. LEGAL – None

8. **BOARD COMMITTEE REPORTS** –the Advance Planning Committee meeting that was scheduled for February 12, 2024 was cancelled and will be rescheduled at a later date.

9. **CLOSING COMMENTS**

10. **ADJOURNMENT** – 8:20 p.m.

I certify the above minutes were approved as read or corrected at the meeting of the Board held on May 13, 2024.

Ayes: _____

Noes: _____

Abstain: _____

Absent: _____

Daniel Pellegrini
2024 Secretary, Board of Trustees

Check History Report
Sorted By Check Number
Activity From: 2/1/2024 to 3/31/2024

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT (CCV)

Check Number	Check Date	Name	Check Amount
XXXX68	2/15/2024	Diablo Trophies & Awards	111.44
XXXX69	2/15/2024	PG&E	1,505.48
XXXX70	2/15/2024	FP MAILING SOLUTIONS	153.58
XXXX71	2/15/2024	Contra Costa County - Fleet	3,964.61
XXXX72	2/15/2024	Spark Creative Design	2,691.94
XXXX73	2/15/2024	Otis Elevator Company	1,500.00
XXXX74	2/15/2024	Reliance Standard Life In	1,334.32
XXXX74	2/15/2024	Reliance Standard Life In	1,334.32-
XXXX75	2/15/2024	WAVE	2,362.38
XXXX76	2/15/2024	ACS	1,617.50
XXXX77	2/15/2024	OSCA	517.50
XXXX78	2/15/2024	Banksia Landscape, Inc.	534.00
XXXX79	2/15/2024	TireHub	1,214.94
XXXX80	2/15/2024	Ground Penetrating Radar Systems, Inc.	2,400.00
XXXX83	2/29/2024	Vision Service Plan	584.40
XXXX84	2/29/2024	Franchise Tax Board	50.00
XXXX85	2/29/2024	PG&E	1,311.20
XXXX86	2/29/2024	Empower Trust Company, LLC	2,000.00
XXXX87	2/29/2024	Staples Business Advantage	79.79
XXXX88	2/29/2024	Sun Life Financial	1,518.04
XXXX89	2/29/2024	Reliance Standard Life In	1,359.10
XXXX90	2/29/2024	Colonial Life	431.58
XXXX91	2/29/2024	OSCA	100.00
XXXX92	2/29/2024	Verizon Wireless	1,732.98
XXXX93	2/29/2024	AMCA	1,165.00
XXXX94	2/29/2024	Canon Financial Services, Inc.	299.44
XXXX95	2/29/2024	Capital Program Management, Inc. (CPM)	4,966.75
XXXX96	2/29/2024	Lehmer's Concord	3,627.83
XXXX97	3/15/2024	Contra Costa Water District	422.97
XXXX98	3/15/2024	PG&E	1,341.13
XXXX99	3/15/2024	Contra Costa County - Fleet	18,971.00
XXXX00	3/15/2024	Staples Business Advantage	262.99
XXXX01	3/15/2024	Ramos Environmental	1,378.11
XXXX02	3/15/2024	WAVE	2,362.38
XXXX03	3/15/2024	Banksia Landscape, Inc.	534.00
XXXX04	3/15/2024	Ford Walnut Creek	63,641.88
XXXX10	3/29/2024	Vision Service Plan	584.40
XXXX11	3/29/2024	Richard W. Ainsley	176.88
XXXX12	3/29/2024	PG&E	1,358.17
XXXX13	3/29/2024	Empower Trust Company, LLC	2,000.00
XXXX14	3/29/2024	Contra Costa County - Fleet	3,032.99
XXXX15	3/29/2024	Staples Business Advantage	29.62
XXXX16	3/29/2024	Sun Life Financial	1,470.20
XXXX17	3/29/2024	Spark Creative Design	1,137.75
XXXX18	3/29/2024	Vector-Borne Disease Account	195.00
XXXX19	3/29/2024	Colonial Life	431.58
XXXX20	3/29/2024	SpeedPro	1,080.16
XXXX21	3/29/2024	Leading Edge Associates, Inc.	6,150.00
XXXX22	3/29/2024	Verizon Wireless	2,172.39
XXXX23	3/29/2024	Concentra	904.00
XXXX24	3/29/2024	Canon Financial Services, Inc.	500.35
XXXX25	3/29/2024	Capital Program Management, Inc. (CPM)	5,142.75
EXXX77	2/15/2024	Brandon French	374.00
EXXX78	2/15/2024	Concur Technologies, Inc	677.71

Check History Report
Sorted By Check Number
Activity From: 2/1/2024 to 3/31/2024

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT (CCV)

Check Number	Check Date	Name	Check Amount
EXXX79	2/15/2024	Bay Alarm Company	605.59
EXXX80	2/15/2024	Liebert Cassidy Whitmore	5,571.00
EXXX81	2/15/2024	Mission Linen Supply	586.11
EXXX82	2/15/2024	Natalie Martini	375.96
EXXX83	2/15/2024	Streamline	375.00
EXXX84	2/15/2024	Contra Costa Janitorial Services	1,300.00
EXXX85	2/15/2024	Great-West Trust Company, LLC (Empower)	9,327.79
EXXX86	2/15/2024	Mt. Diablo Resource Recovery-Concord	758.90
EXXX87	2/29/2024	SEIU UPE LOCAL 1021-Union Dues	2,178.22
EXXX88	2/29/2024	CalPERS	66,872.29
EXXX89	2/29/2024	Health Care Dental Trust	4,715.16
EXXX90	2/29/2024	ADAPCO, Inc.	2,575.97
EXXX91	2/29/2024	Mission Linen Supply	651.33
EXXX92	2/29/2024	AFLAC	52.84
EXXX93	2/29/2024	iSolved Benefit Services	126.54
EXXX94	2/29/2024	Quench USA, Inc.	231.34
EXXX95	2/29/2024	Bartkiewics, Kronick & Shanahan	1,425.00
EXXX96	2/29/2024	Pryor Learning, LLC	299.00
EXXX97	2/29/2024	Vinoy Mereddy	237.70
EXXX98	2/29/2024	Great-West Trust Company, LLC (Empower)	9,327.79
EXXX99	2/29/2024	U.S. BANK CORPORATE PAYMENT SYSTEMS	23,286.29
EXXX00	3/15/2024	Health Care Dental Trust	4,557.24
EXXX01	3/15/2024	Brandon French	208.51
EXXX02	3/15/2024	Concur Technologies, Inc	677.71
EXXX03	3/15/2024	Bay Alarm Company	85.00
EXXX04	3/15/2024	Liebert Cassidy Whitmore	4,063.50
EXXX05	3/15/2024	Mission Linen Supply	309.90
EXXX06	3/15/2024	iSolved Benefit Services	126.54
EXXX07	3/15/2024	Streamline	375.00
EXXX08	3/15/2024	Contra Costa Janitorial Services	1,300.00
EXXX09	3/15/2024	Great-West Trust Company, LLC (Empower)	9,753.42
EXXX10	3/15/2024	Mt. Diablo Resource Recovery-Concord	758.90
EXXX11	3/15/2024	Reliance Standard Life In	1,334.32
EXXX11	3/15/2024	Reliance Standard Life In	1,334.32-
EXXX12	3/29/2024	SEIU UPE LOCAL 1021-Union Dues	2,014.14
EXXX13	3/29/2024	CalPERS	64,767.32
EXXX14	3/29/2024	Christopher Cowen	106.60
EXXX15	3/29/2024	California Special Districts Association	419.78
EXXX16	3/29/2024	Liebert Cassidy Whitmore	4,264.65
EXXX17	3/29/2024	Mission Linen Supply	561.33
EXXX18	3/29/2024	AFLAC	52.84
EXXX19	3/29/2024	Quench USA, Inc.	231.34
EXXX20	3/29/2024	Reliance Standard Life In	1,573.09
EXXX21	3/29/2024	Bartkiewics, Kronick & Shanahan	1,425.00
EXXX22	3/29/2024	Sage Software Inc.	1,700.27
EXXX23	3/29/2024	Great-West Trust Company, LLC (Empower)	9,753.42
EXXX24	3/29/2024	U.S. BANK CORPORATE PAYMENT SYSTEMS	9,821.95
Bank 5 Total:			<u>403,919.16</u>
Report Total:			<u><u>403,919.16</u></u>

CONTRA COSTA MOSQUITO & VECTOR CONTROL DISTRICT
UNUSUAL ITEMS LIST *(New Policy Effective May 2021)*

- Any checks or ACH over the amount of \$10,000.00 (excludes Procurement Policy General Manager Authority items: payroll taxes, employee fringe benefit payments, and aggregate corporate credit card amount).
- Any vendor that has not been paid by the District in the past 15 months.
- All legal fees over \$5,000.00 in one month

DATE	CHECK #	AMOUNT OF CHECK	VENDOR & DESCRIPTION
February 15, 2024	XXXXXX80	\$2,400.00	Ground Penetrating Radar Systems, Inc. – Utility Locating for Building Remodel
February 15, 2024	EXXXXX80	\$374.00	Brandon French – UAG Tuition Reimbursement to District Employee
February 15, 2024	EXXXXX80	\$5,571.00	Liebert Cassidy Whitmore – Legal Counsel
February 15, 2024	EXXXXX82	\$375.96	Natalie Martini – CSMFO Conference Expenses Reimbursed to District Employee
February 29, 2024	XXXXXX84	\$50.00	Franchise Tax Board –State Registration Fees for CCMAD Financing Corp.
February 29, 2024	EXXXXX96	\$299.00	Pryor Learning, LLC – Annual Registration Fees for Employee Training
February 29, 2024	EXXXXX97	\$237.70	Vinoy Mereddy – MVCAC Conference Expenses Reimbursed to District Trustee
March 15, 2024	XXXXXX04	\$63,641.88	Ford Walnut Creek – 2024 Ford F150 EV Truck <i>(never received, check to be voided if not received by May 31, 2024)</i>
March 15, 2024	EXXXXX04	\$4,063.50	Liebert Cassidy Whitmore – Legal Counsel
March 29, 2024	XXXXXX20	\$1,080.16	SpeedPro – District Truck Decals/Graphics
March 29, 2024	XXXXXX23	\$904.00	Concentra – Pre-Employment Medical Services
March 29, 2024	EXXXXX14	\$106.60	Christopher Cowen – MVCAC Conference Expenses Reimbursed to District Trustee
March 29, 2024	EXXXXX16	\$4,264.65	Liebert Cassidy Whitmore – Legal Counsel

INVESTMENT ACTIVITY REPORT

Month of February 2024						
Transaction Number	Date	Wells Fargo	LAIF	California CLASS	Five Star Money Market	Five Star Checking
Balance	2/1/2024	\$ 121,721.17	\$ 8,974,112.48	\$ 1,013,219.55	\$ 932,024.66	\$ 4,980,752.30
1	2/2/2024					2,409.95
2	2/7/2024	(120,025.00)	120,000.00			
3	2/9/2024		3,388,000.00	1,000,000.00		(4,388,000.00)
4	2/27/2024					9,348.63
5	2/29/2024	0.21		7,486.02	2,964.89	
6	2/29/2024					(472,675.75)
Balance		\$ 1,696.38	\$ 12,482,112.48	\$ 2,020,705.57	\$ 934,989.55	\$ 131,835.13

Transaction Number & Brief Description

- 1 Misc Deposits into Five Star Checking
- 2 Transfer from Wells Fargo to LAIF and Wells Fargo Bank Wire Fees
- 3 Transfer Property Tax Deposit from Five Star Checking to LAIF and CLASS
- 4 Misc Deposits into Five Star Checking
- 5 Interest Earned Wells Fargo, California CLASS & Five Star Money Market Accounts
- 6 Five Star Bank clearing of checks for Payroll & Vendor Checks

Month of March 2024						
Transaction Number	Date	Wells Fargo	LAIF	California CLASS	Five Star Money Market	Five Star Checking
Balance	3/1/2024	\$ 1,696.38	\$ 12,482,112.48	\$ 2,020,705.57	\$ 934,989.55	\$ 131,835.13
1	3/11/2024					5,691.07
2	3/12/2024				(250,000.00)	250,000.00
3	3/19/2024					5,336.91
4	3/25/2024				(300,000.00)	300,000.00
5	3/29/2024	0.02		9,278.42	2,459.37	
6	3/29/2024					(465,797.22)
Balance		\$ 1,696.40	\$ 12,482,112.48	\$ 2,029,983.99	\$ 387,448.92	\$ 227,065.89

Transaction Number & Brief Description

- 1 Misc Deposits into Five Star Checking
- 2 Transfer from Five Star Money Market to Five Star Checking for Payroll & Vendor Checks
- 3 Misc Deposits into Five Star Checking
- 4 Transfer from Five Star Money Market to Five Star Checking for Payroll & Vendor Checks
- 5 Interest Earned Wells Fargo, California CLASS & Five Star Money Market Accounts
- 6 Five Star Bank clearing of checks for Payroll & Vendor Checks

Designated Reserves POLICY FY 24 (July 2023 - June 2024)	
Bond Reserve	0
Public Health Emergency	2,500,000
Capital Improvement	5,000,000
Emergency Reconstruction Response	500,000
Operations	4,981,330
Vehicle & Equipment Replacement	250,000
IT Equipment Replacement	250,000
	13,481,330

I certify that this report reflects all cash transactions and is in conformity with District Policy. The cash flow shown provides sufficient cash flow liquidity to meet the next six months expenditures.

Respectfully submitted,

*Paula Macedo
General Manager*

California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

March 11, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

CONTRA COSTA MOSQUITO AND VECTOR CONTROL
DISTRICT
MANAGER
155 MASON CIRCLE
CONCORD, CA 94520

[Tran Type Definitions](#)

//

February 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
2/8/2024	2/7/2024	RD	1747913	1708328	PAULA MACEDO	120,000.00
2/9/2024	2/8/2024	RD	1747970	1708384	PAULA MACEDO	3,388,000.00

Account Summary

Total Deposit:	3,508,000.00	Beginning Balance:	8,974,112.48
Total Withdrawal:	0.00	Ending Balance:	12,482,112.48



PO Box 779000
Rocklin CA 95677

(800) 416-6117
www.fivestarbanc.com

1669343
Contra Costa Mosquito & Vector Control
155 Mason Circle
Concord CA 94520

Date 2/29/24 Page 1
Enclosures

Public Money Market		Number of Enclosures	0
Account Number		Statement Dates	2/01/24 thru 2/29/24
Previous Balance	932,024.66	Average Ledger	932,024.66
Deposits/Credits	.00	Average Collected	932,024.66
Checks/Debits	.00	Annual Percentage Yield Earned	4.08%
Service Charge	.00	2024 Interest Paid	6,052.16
Current Balance	934,989.55	Interest Paid	2,964.89

Deposits and Additions

Date	Description	Amount
2/29	Interest Deposit	2,964.89

Daily Balance Information

Date	Balance	Date	Balance
2/01	932,024.66	2/29	934,989.55

Interest Rate Summary

Date	Rate
1/31	3.929000%
2/06	4.012000%

* 0 5 3 2 0 0 0 3 7 7 0 1 0 1 0 0 0 *





**Contra Costa Mosquito &
Vector Control District
155 Mason Circle
Concord, CA 94520**

California CLASS

California CLASS

Average Monthly Yield: 5.4395%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
General CLASS	1,013,219.55	1,000,000.00	0.00	7,486.02	12,182.05	1,737,615.62	2,020,705.57
TOTAL	1,013,219.55	1,000,000.00	0.00	7,486.02	12,182.05	1,737,615.62	2,020,705.57



General CLASS

Account Summary

Average Monthly Yield: 5.4395%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,013,219.55	1,000,000.00	0.00	7,486.02	12,182.05	1,737,615.62	2,020,705.57

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/01/2024	Beginning Balance			1,013,219.55	
02/09/2024	Contribution	1,000,000.00			3380
02/29/2024	Income Dividend Reinvestment	7,486.02			
02/29/2024	Ending Balance			2,020,705.57	

California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

April 12, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

CONTRA COSTA MOSQUITO AND VECTOR CONTROL
DISTRICT
MANAGER
155 MASON CIRCLE
CONCORD, CA 94520

[Tran Type Definitions](#)

//

March 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	12,482,112.48
Total Withdrawal:	0.00	Ending Balance:	12,482,112.48



FIVE STAR BANK

PO Box 779000
Rocklin CA 95677

(800) 416-6117
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1689596
Contra Costa Mosquito & Vector Control
155 Mason Circle
Concord CA 94520

Date 3/31/24 Page 1
Enclosures

Public Money Market		Number of Enclosures	0
Account Number		Statement Dates	3/01/24 thru 3/31/24
Previous Balance	934,989.55	Average Ledger	705,957.29
Deposits/Credits	.00	Average Collected	705,957.29
2 Checks/Debits	550,000.00	Annual Percentage Yield Earned	4.18%
Service Charge	.00	2024 Interest Paid	8,511.53
Current Balance	387,448.92	Interest Paid	2,459.37

Deposits and Additions

Date	Description	Amount
3/31	Interest Deposit	2,459.37

Checks and Withdrawals

Date	Description	Amount
3/12	Funds Transfer via Online	250,000.00-
3/25	Funds Transfer via Online	300,000.00-

Daily Balance Information

Date	Balance	Date	Balance
3/01	934,989.55	3/25	384,989.55
3/12	684,989.55	3/31	387,448.92

Interest Rate Summary

Date	Rate
2/29	4.012000%
3/07	4.122000%





**Contra Costa Mosquito &
Vector Control District
155 Mason Circle
Concord, CA 94520**

California CLASS

California CLASS

Average Monthly Yield: 5.4210%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
General CLASS	2,020,705.57	0.00	0.00	9,278.42	21,460.47	2,021,902.79	2,029,983.99
TOTAL	2,020,705.57	0.00	0.00	9,278.42	21,460.47	2,021,902.79	2,029,983.99



General CLASS

Account Summary

Average Monthly Yield: 5.4210%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,020,705.57	0.00	0.00	9,278.42	21,460.47	2,021,902.79	2,029,983.99

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
03/01/2024	Beginning Balance			2,020,705.57	
03/31/2024	Income Dividend Reinvestment	9,278.42			
03/31/2024	Ending Balance			2,029,983.99	

**Balance Sheet
As of March 2024**

**March
2024**

ASSETS

Current Assets

Five Star Checking:General	227,235.04
Money Market: General	387,448.92
California CLASS:General	2,029,983.99
LAIF	12,482,112.48
VCJPA	1,275,940.00
Wells Fargo Bank - checking	1,696.40
Property Tax Due from County	4,038,704.40
Benefit Assessment Due from County	936,174.03
Prepaid Retirement - CCCERA	606,689.19
Total Current Assets:	21,985,984.45

Fixed Assets

Asset Nondepreciable (Land):General	778,640.00
Asset Depreciable:General	695,755.00
Total Fixed Assets:	1,474,395.00

Other Assets

Net Pension Asset:General	643,711.00
GASB 68/75 Outflow	2,258,655.00
Total Other Assets:	2,902,366.00

Total Assets:	26,362,745.45
----------------------	----------------------

LIABILITIES & EQUITY

Current Liabilities

Accrued Payroll Liabilities	152,488.92
Deferred Revenue	2,474,729.81
Total Current Liabilities:	2,627,218.73

Long-Term Liabilities

Net Pension Liability	4,328,728.00
Total Long-Term Liabilities:	4,328,728.00

Total Liabilities:	6,955,946.73
---------------------------	---------------------

Accrued Equity & Designated Reserves	16,961,818.82
Current Year Net Income	2,444,979.90
Total Equity:	19,406,798.72

Total Liabilities & Equity:	26,362,745.45
--	----------------------

**Contra Costa Mosquito and Vector Control District
FY24 Budget Year**

(July 1, 2023 - June 30, 2024)

Board Packet

75% of the Year
completed

	FY24 <i>As of 3/31/24</i>	FY24 Budget	YTD FY24 VS Adopted Budget %	ADOPTED FY24 VS FY24 \$
Personnel Costs				
Payroll & OT	2,885,186.10	4,240,776.00	68.0%	1,355,589.90
Retirement	1,002,894.58	1,200,000.00	83.6%	197,105.42
OASDI	166,991.44	262,928.11	63.5%	95,936.67
Medicare	40,423.04	61,491.25	65.7%	21,068.21
Fringe Benefits (Medical/Dental/Vision, Retirement Fees, etc.)	435,946.74	681,865.00	63.9%	245,918.26
Unemployment	14,421.55	16,500.00	87.4%	2,078.45
Disability Ins	10,459.54	14,750.00	70.9%	4,290.46
Other Post Employment Benefits	0.00	215,000.00	0.0%	215,000.00
District Paid Health Retiree Cost & Fees	79,660.71	111,800.00	71.3%	32,139.29
Subtotal Personnel Costs	4,635,983.70	6,805,110.36	68.1%	2,169,126.66
Operational Costs				
Professional Services - Legal includes Settlements	53,036.44	75,000.00	70.7%	21,963.56
Professional Services - Building & Grounds Maint	8,580.73	25,000.00	34.3%	16,419.27
Professional Services - All Other	84,410.83	296,900.00	28.4%	212,489.17
Public Affairs	14,591.82	109,000.00	13.4%	94,408.18
Lab Services	28,802.22	50,000.00	57.6%	21,197.78
Information & Technology	26,016.74	118,100.00	22.0%	92,083.26
Operations - Control Materials	167,229.42	193,000.00	86.6%	25,770.58
Operations - Aerial	8,252.72	30,000.00	27.5%	21,747.28
Operation and Facilities - All Other	149,124.99	932,000.00	16.0%	782,875.01
General Office Administration - Insurance	372,724.00	398,250.00	93.6%	25,526.00
General Office Administration - Trustee Expense	16,576.99	20,000.00	82.9%	3,423.01
General Office Administration - Employee Travel & Training	37,681.64	47,000.00	80.2%	9,318.36
General Office Administration - Utilities	64,580.98	122,500.00	52.7%	57,919.02
General Office Administration - All Other	51,560.52	508,800.00	10.1%	457,239.48
Subtotal Operational Cost	1,083,170.04	2,925,550.00	37.0%	1,842,379.96
Capital				
Land	0.00	0.00	0.0%	0.00
Vehicles	123,259.57	210,000.00	58.7%	86,740.43
Heavy Equipment	22,201.78	22,000.00	100.9%	(201.78)
Subtotal Capital	145,461.35	232,000.00	62.7%	86,538.65
Total Expenditures	5,864,615.09	9,962,660.36		
Revenues				
Property Taxes	6,293,241.63	7,814,983.00	80.5%	1,521,741.37
Benefit Assessment	1,562,951.97	2,083,936.00	75.0%	520,984.03
Contract Billing	104,794.75	52,020.00	201.5%	(52,774.75)
Interest Income	306,072.25	100,000.00	306.1%	(206,072.25)
Fixed Asset Disposal	28,021.00	60,000.00	46.7%	31,979.00
Miscellaneous	14,513.39	50,000.00	29.0%	35,486.61
Subtotal Revenue	8,309,594.99	10,160,939.00	81.8%	1,851,344.01
Estimate Ending Balance	2,444,979.90	198,278.64		

Designated Reserves POLICY FY 24 (July 2023 - June 2024)	
Bond Reserve	0
Public Health Emergency	2,500,000
Capital Improvement	5,000,000
Emergency Reconstruction Response	500,000
Operations	4,981,330
Vehicle & Equipment Replacement	250,000
IT Equipment Replacement	250,000
	13,481,330

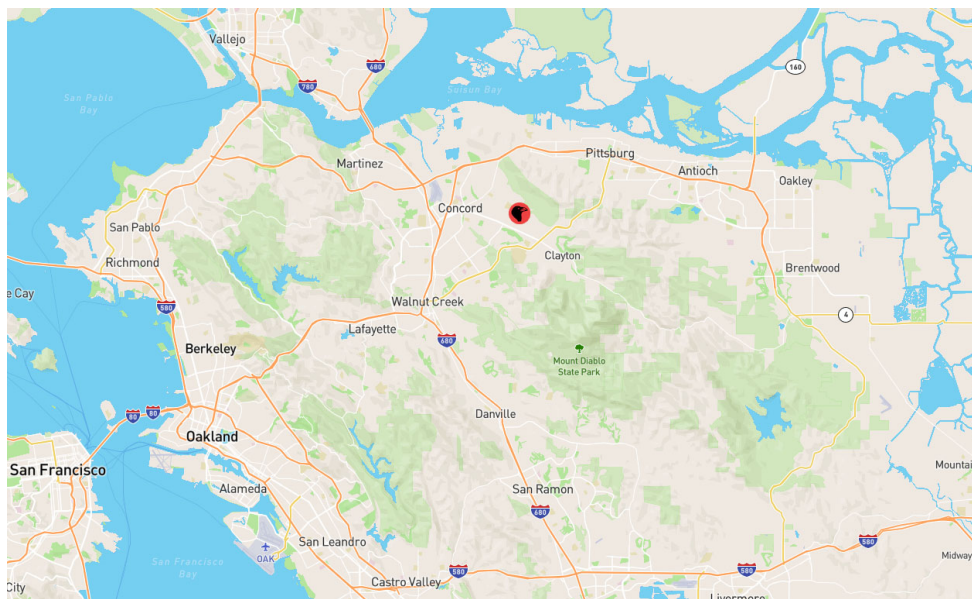
April 2024 Mosquito and Arbovirus Surveillance Report

Updated May 1st by Steve Schutz, Ph.D., Scientific Programs Manager

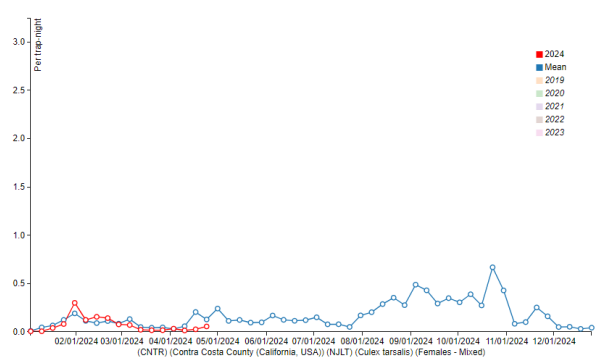
Human cases: As of May 1, no human cases of West Nile virus have been reported in California this year. Nine confirmed cases were reported in Contra Costa County last year.

Horses: 31 equine cases of WNV were reported statewide in 2023. An effective vaccine is available for horses; most affected horses have been unvaccinated.

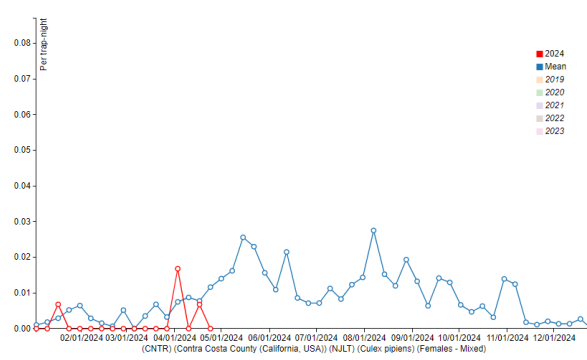
Dead birds: 69 dead birds have been reported in Contra Costa County this year, 4 birds have been submitted for testing, and one has been confirmed positive for WNV (crow, Concord, red icon on map).



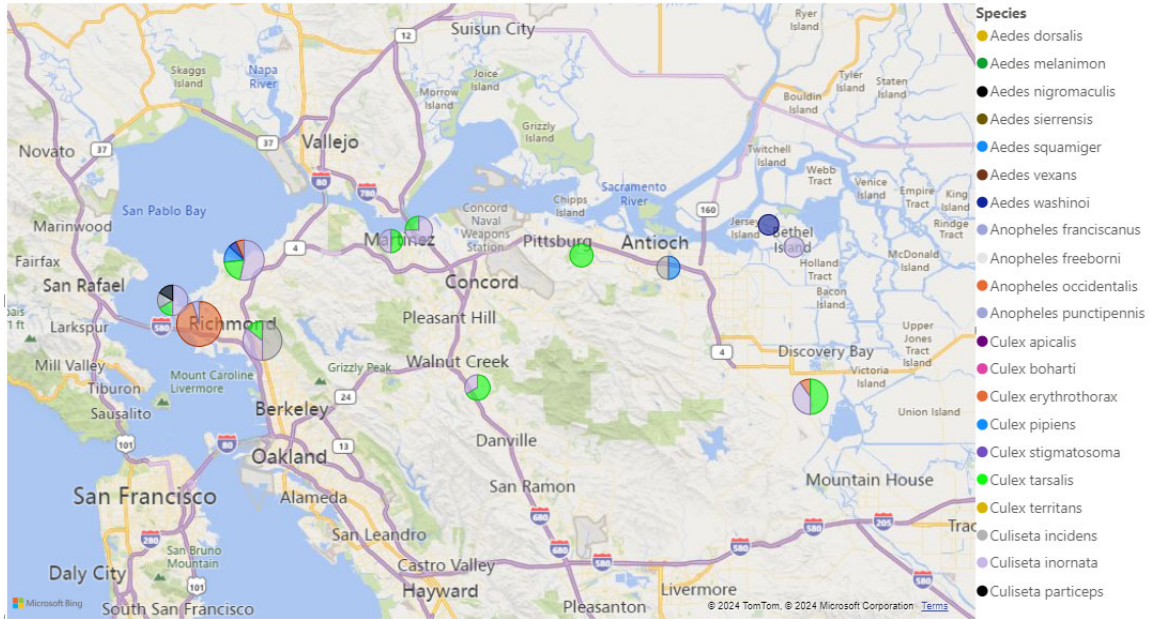
Light trap counts: Countywide *Culex tarsalis* and *Culex pipiens* counts are currently below average for this time of year.



Culex tarsalis counts (red) vs. 5 year average (blue)



Culex pipiens counts (red) vs. 5 year average (blue)

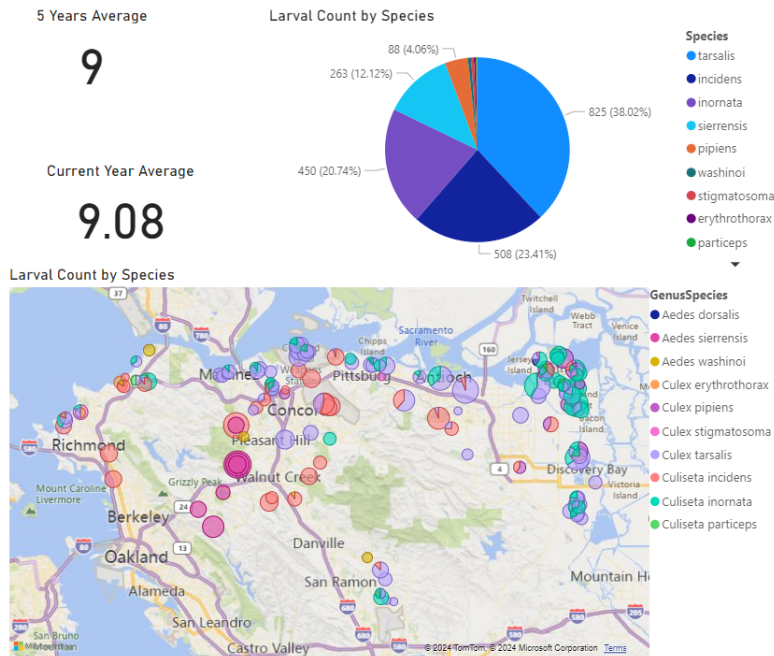


Map showing light trap locations and relative average species counts from April 1st-30th, 2024

CO₂ traps: Weekly CO₂ trapping resumed the last week in April.

Mosquito testing: 6 pooled samples were collected in April and will be submitted for testing.

Larval samples: Lab staff continues to process larval samples collected by field employees daily, year-round.



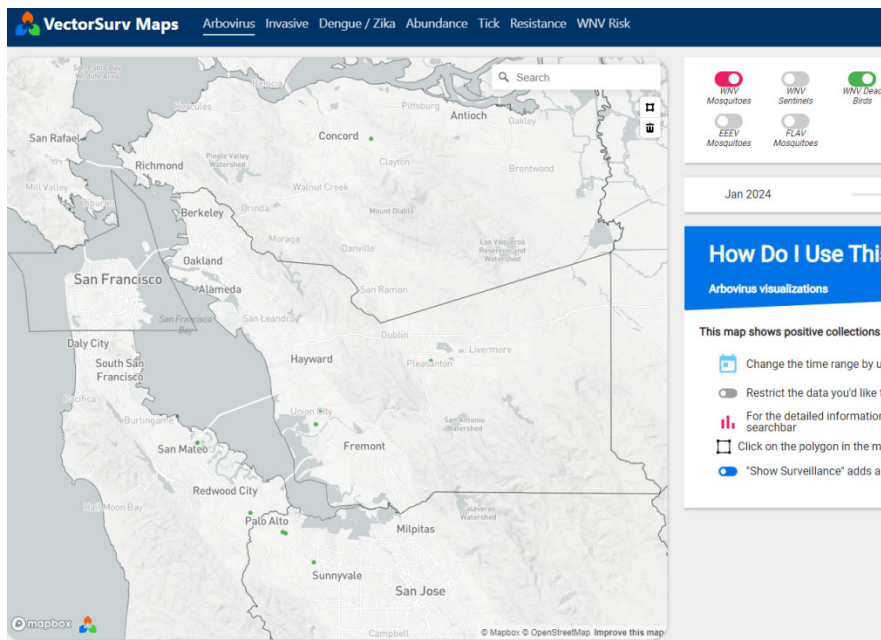
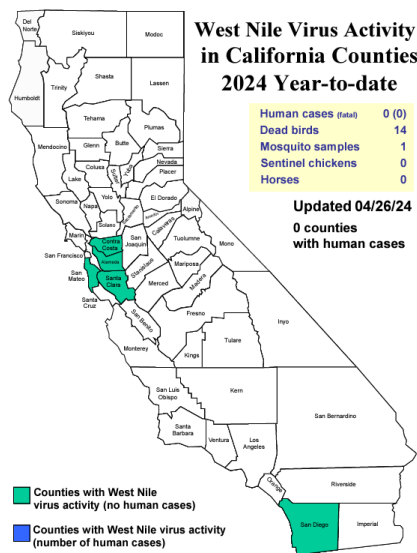
Larval samples, April 1st-30th, 2024.

Sentinel chickens: New chickens were received in late April (same flock locations, Martinez, Walnut Creek, Oakley (ISD), Knightsen (Holland Tract Marina)).

Invasive Aedes surveillance: Operations placed BGS traps in response to service requests/abatement in April, no *Aedes aegypti* detected.

Weather conditions: Current average overnight low temperatures are still mostly dropping below the 55-degree incubation threshold for West Nile virus transmission. Rainfall has been about average.

Regional, Statewide: 14 WNV-positive dead birds have been reported in Alameda (5), Contra Costa (1), San Mateo (3), Santa Clara (3) and San Diego County (2). One WNV-positive mosquito sample has been reported in Alameda County.



April 2024 Operations Report

Prepared on April 5, 2024, by Jeremy Shannon, Terry Davis, and Tim Mann, Program Supervisors and David Wexler, Operations Manager

General:

In April, 2024 the District's ultra-low volume (ULV) equipment was tested in Fairfield to ensure correct calibrations and droplet sizing for adult mosquito control efforts.

Multiple UAS (drone) applications have been utilized to ensure effective control in large-acreage areas inaccessible by ground equipment.

Under the leadership of the Vector Control Planner, Heidi Budge, the District hosted a Cemetery Workshop to relay the necessity of cemeteries to maintain their properties in a manner that will not produce mosquitoes.

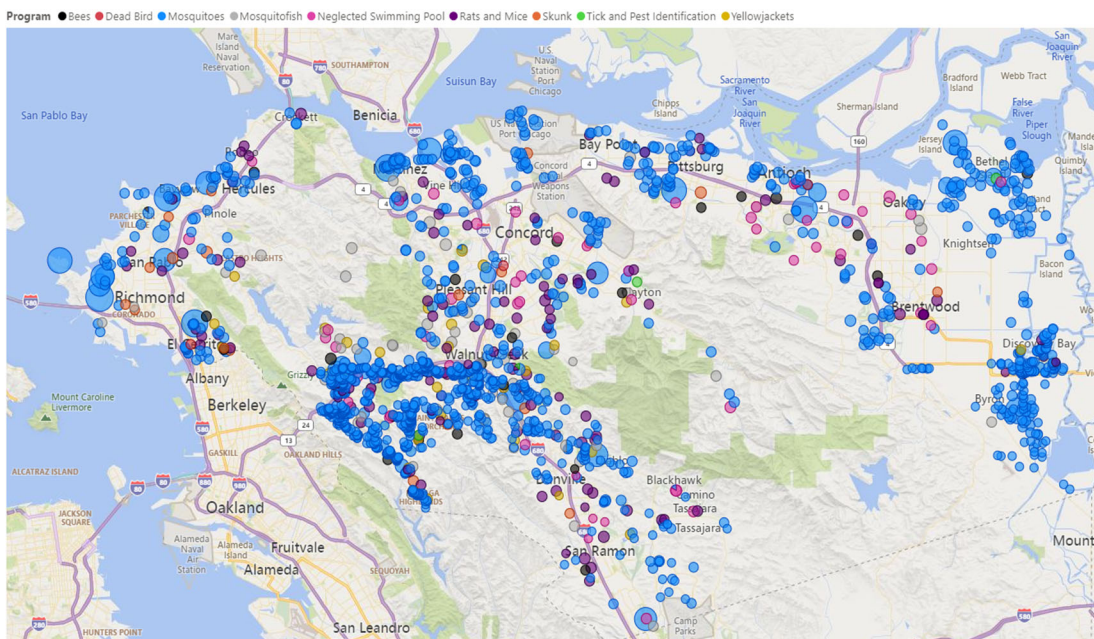
The District obtained and executed its first inspection and abatement warrant in 2024 for a reported neglected swimming pool. More locations are currently being worked through a similar process, ensuring the District thoroughly addresses all reported mosquito sources.

Yellowjacket requests doubled month-over-month. Most of these requests seem to be for foraging yellowjackets as fewer than 25% of these requests warranted treatments.

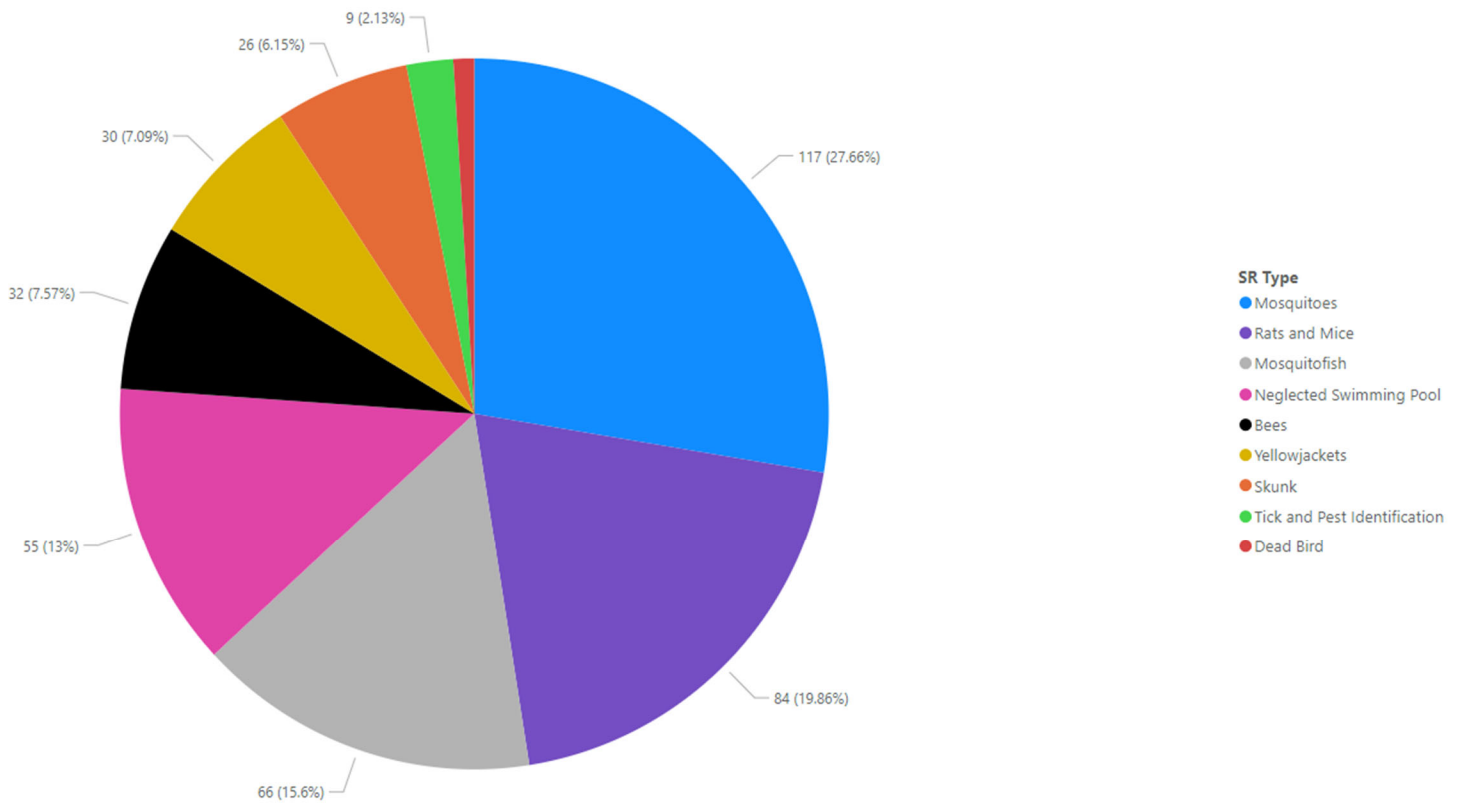
Rat and mouse service requests are up 35% since the previous month, composing just under 20% of total requests received, as requests for mosquito, mosquitofish, and neglected swimming pools continue to ramp up.

Skunk requests have tapered down to just over 6% of requests received. Several zone leaders continue their training to take on the responsibility of handling skunk inspections within their respective geographic areas.

Operation Count



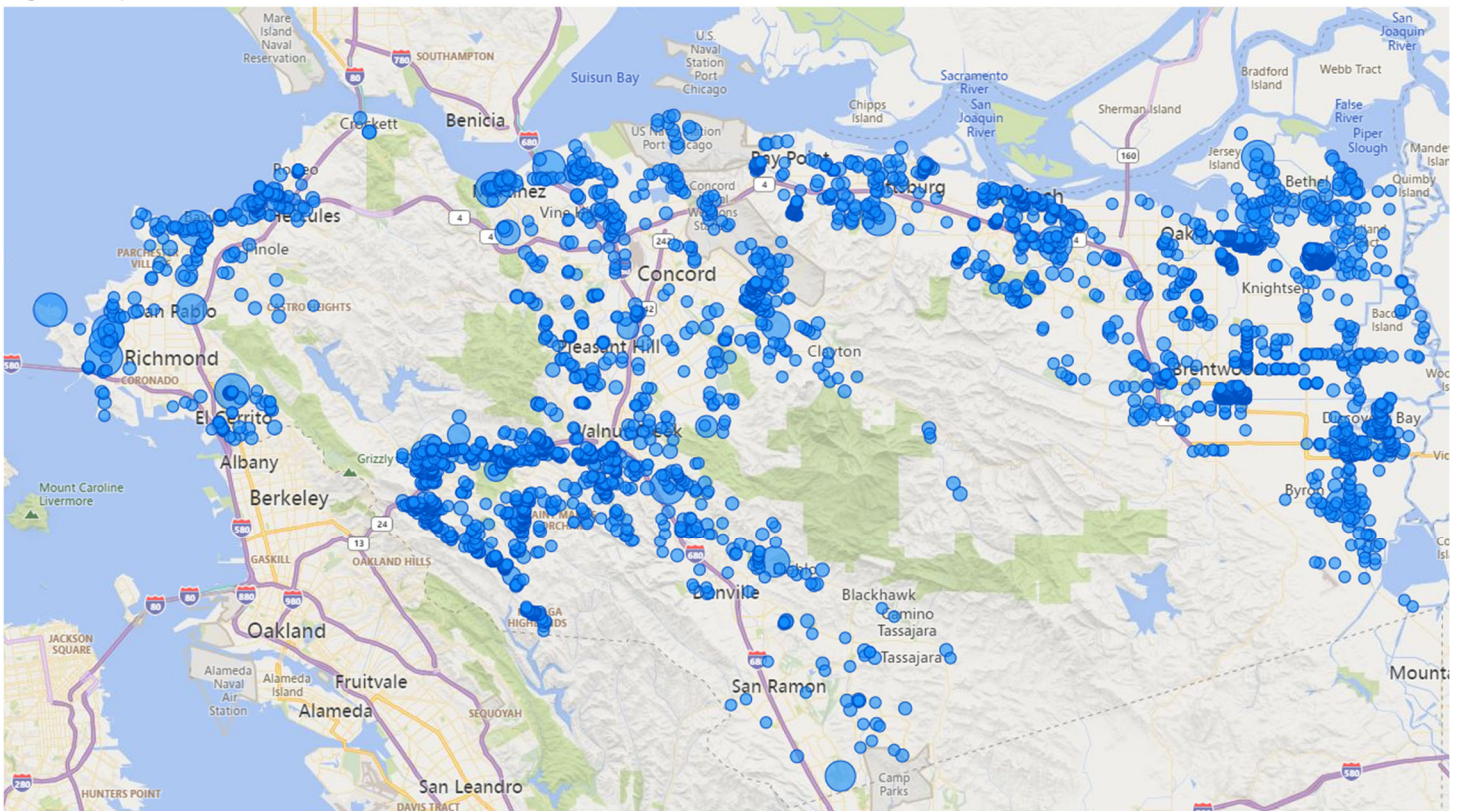
Service Requests



Mosquitoes

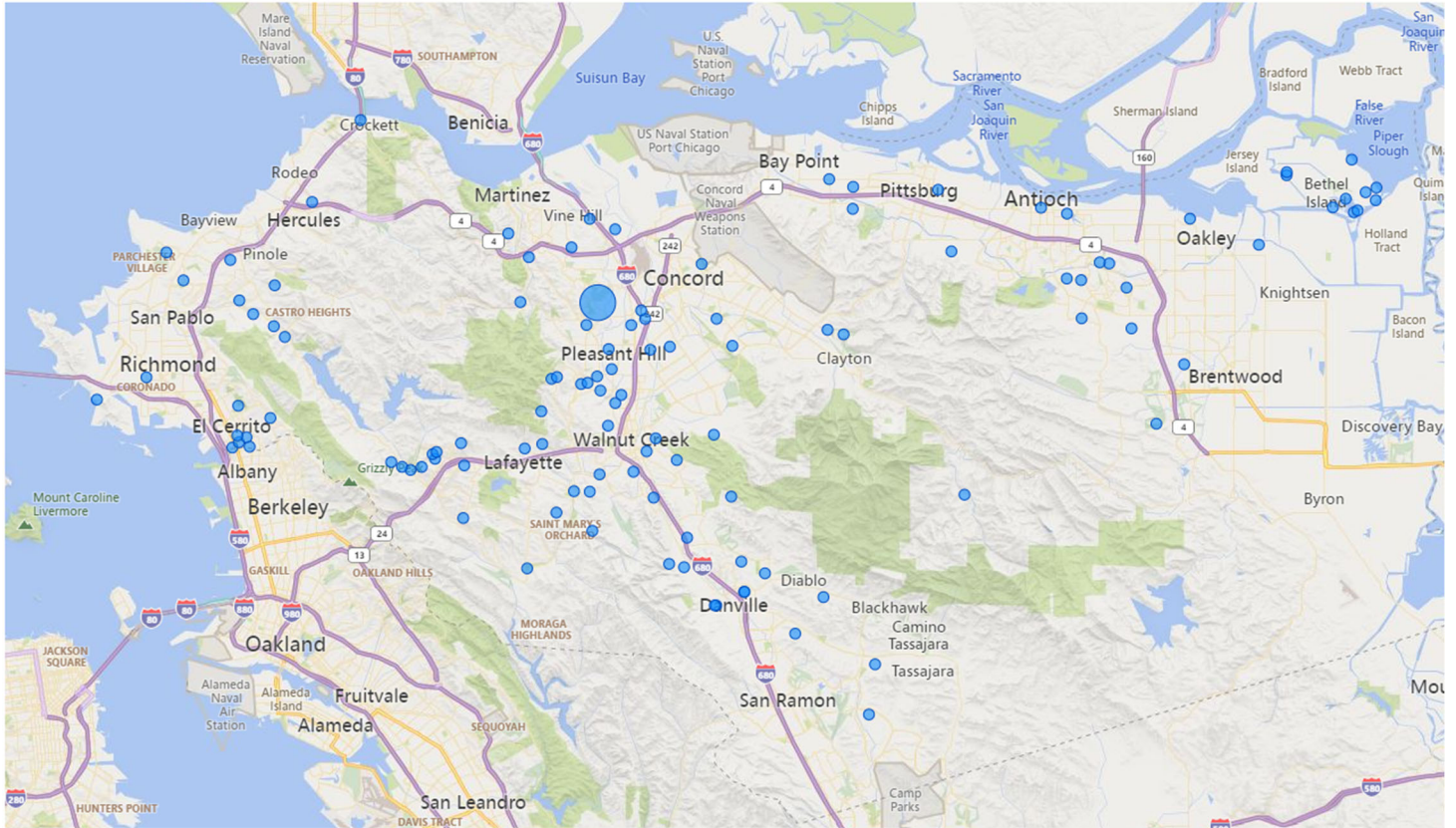
Program actions:

Program ● Mosquitoes



Service Requests: The District received 117 mosquito service requests for mosquitoes in April.

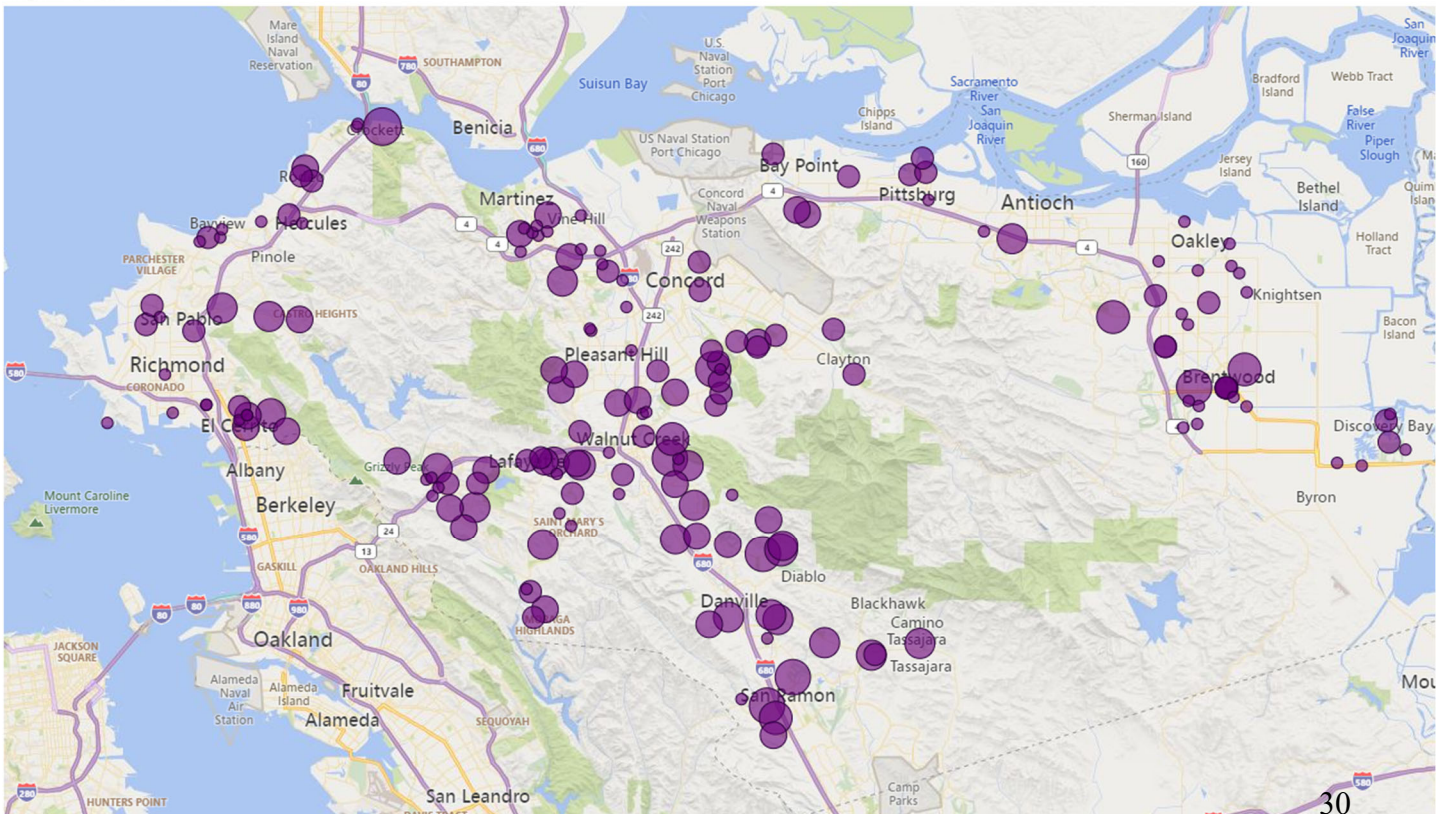
SRType ● Mosquitoes



Rats and Mice

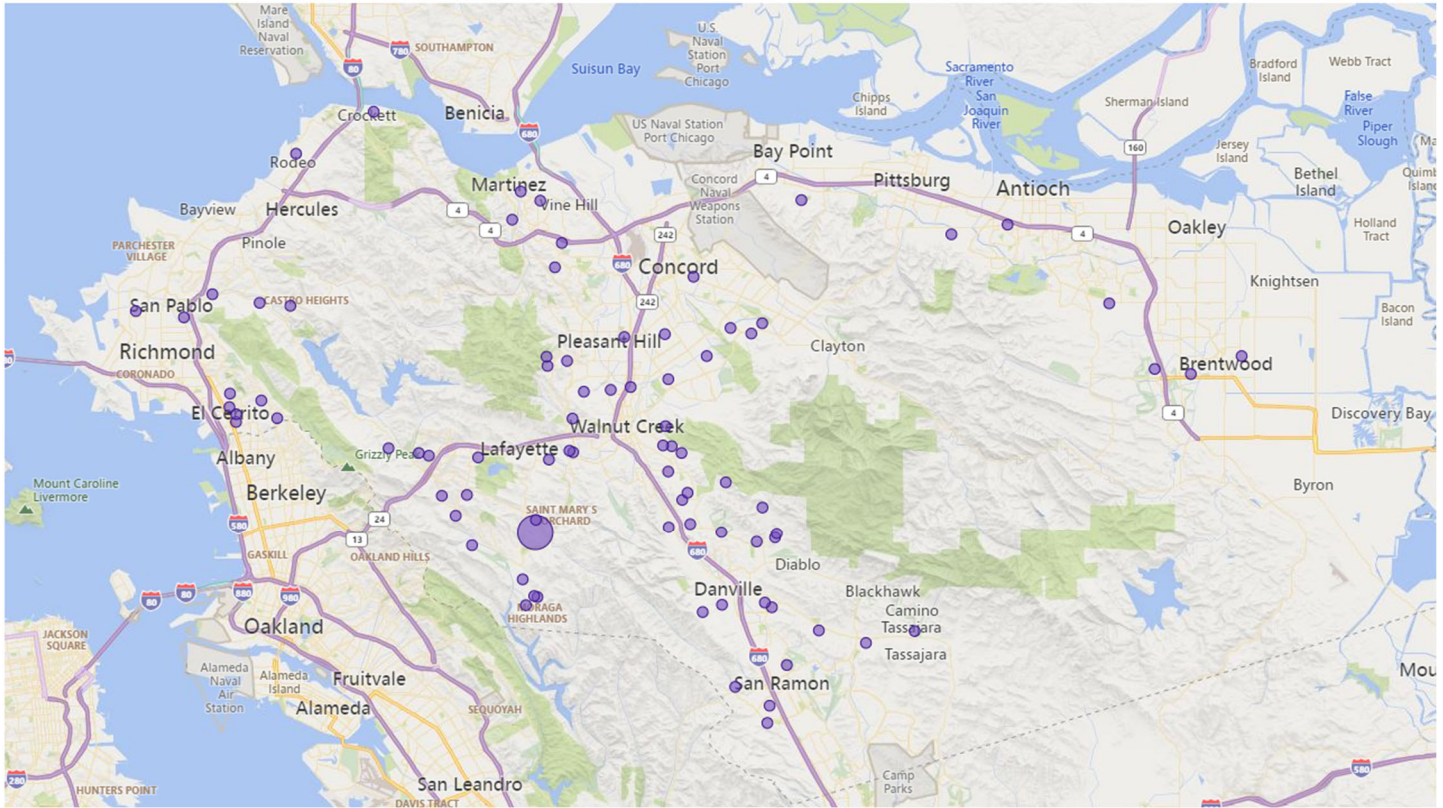
Program actions:

Program ● Rats and Mice



Service Requests: The District received 84 requests for service for rats and mice in April.

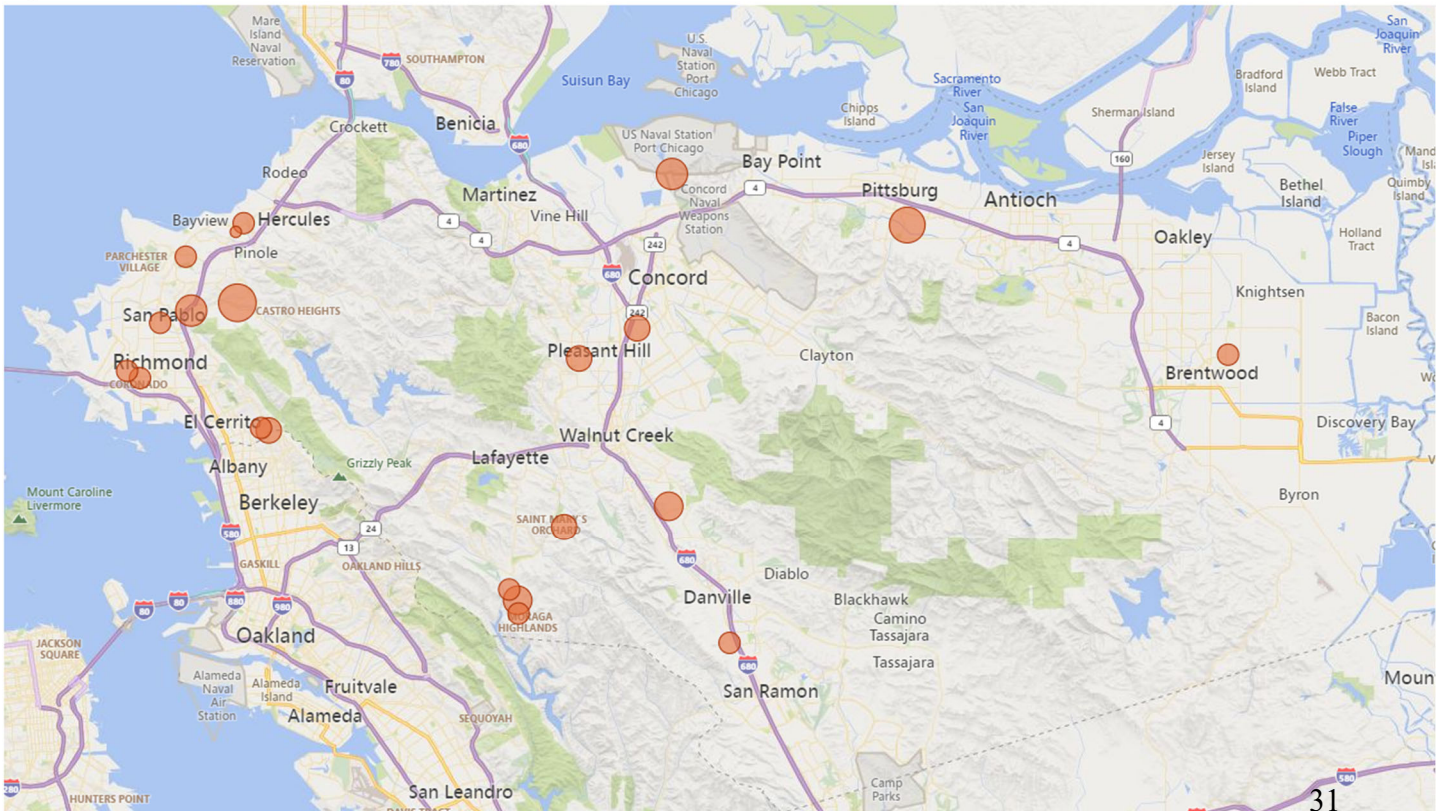
SRTYPE ● Rats and Mice



Skunks

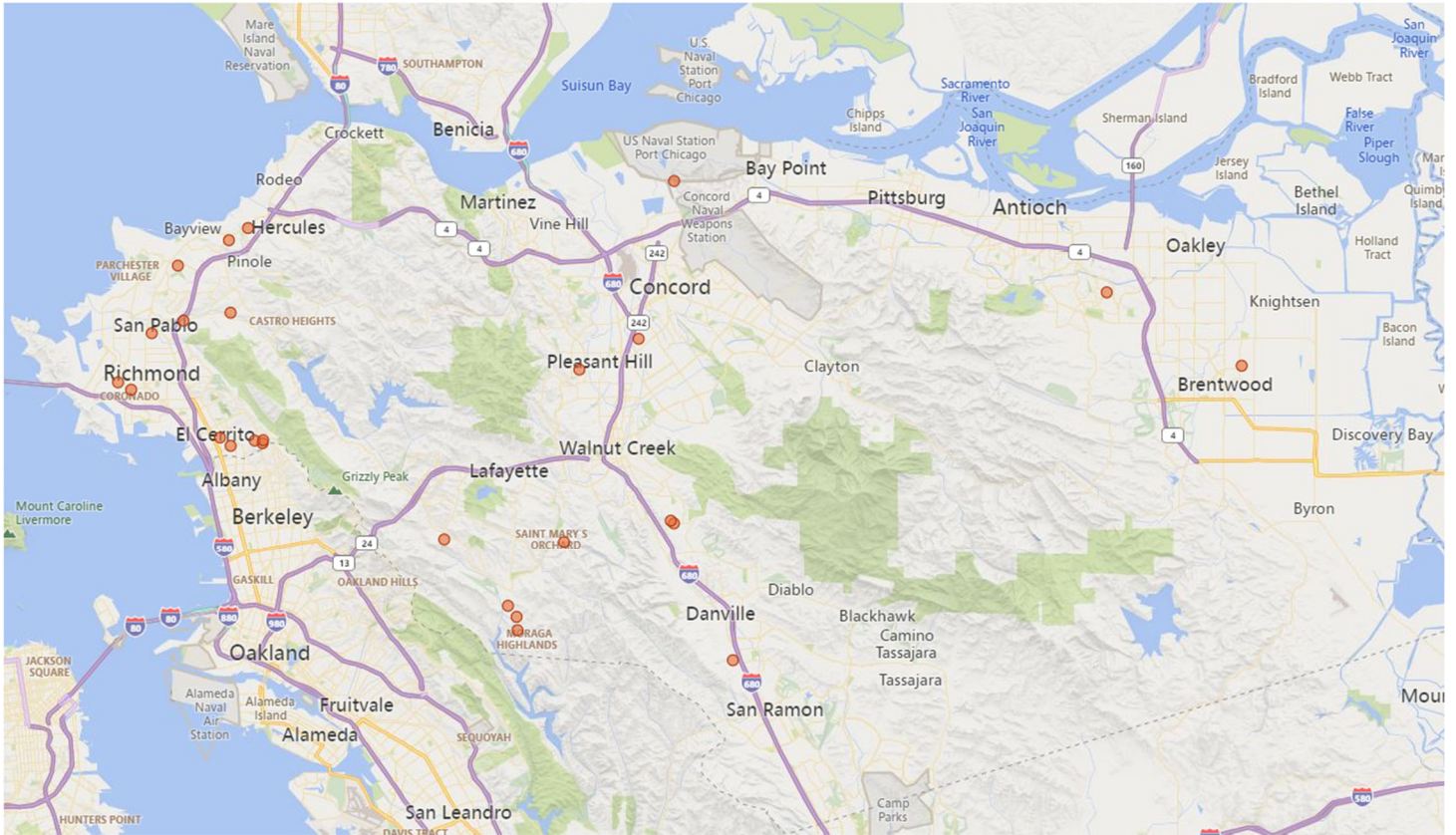
Program Actions:

Program ● Skunk



Service Requests: The District received 26 requests for skunk service in April

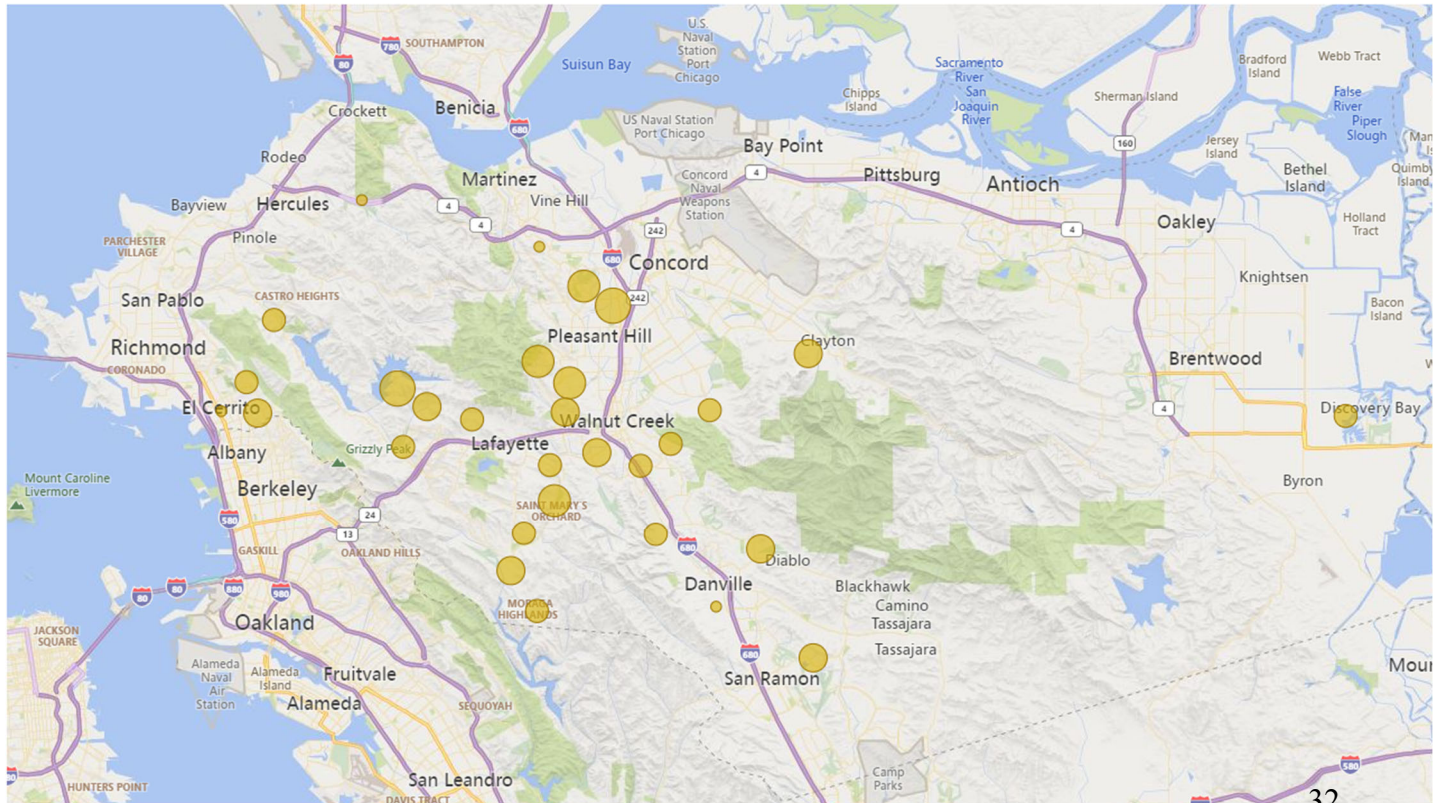
SRTYPE ● Skunk



Yellowjackets

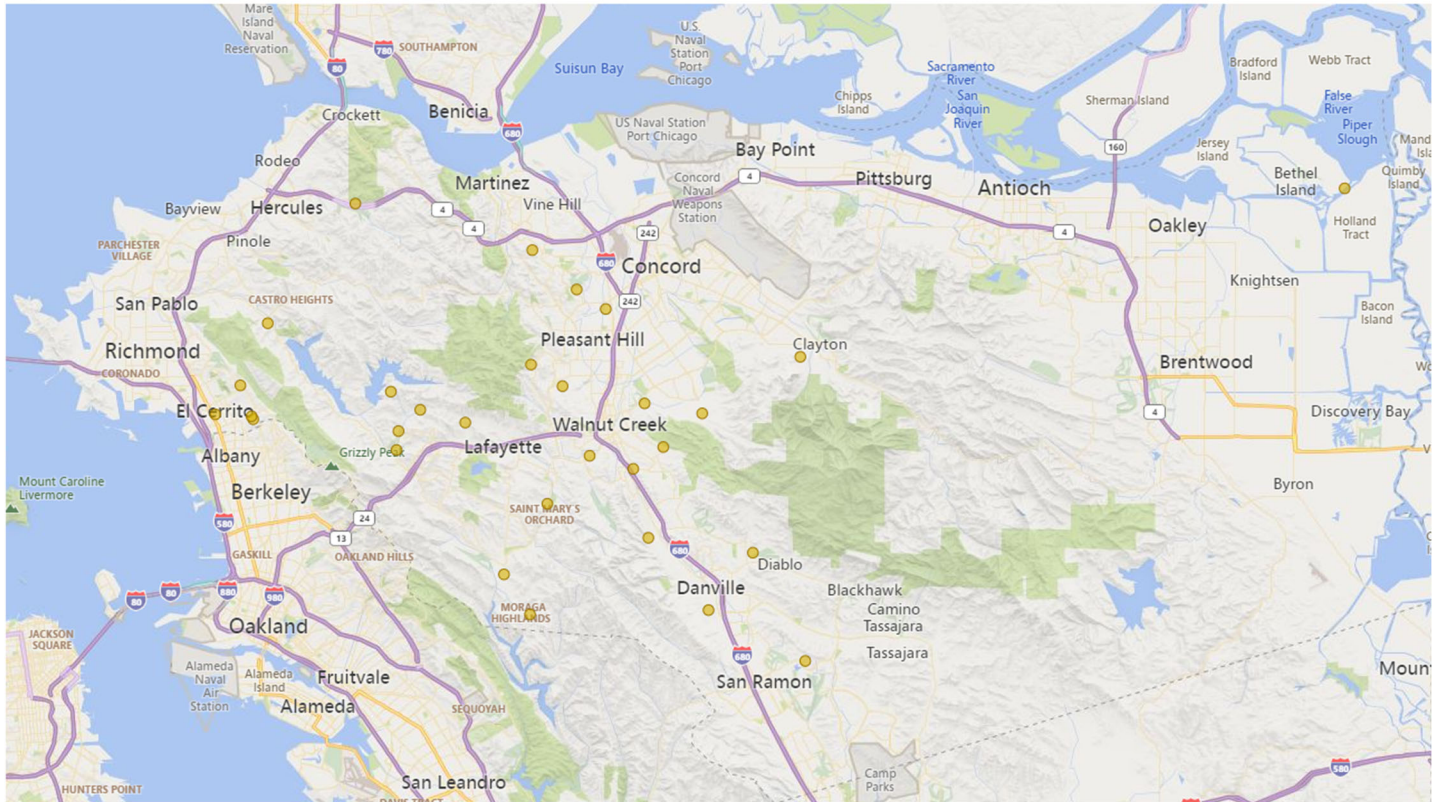
Program Actions:

Program ● Yellowjackets



Service Requests: The District received 30 requests for yellowjacket service with 7 warranting treatment.

SRTYPE ● Yellowjackets

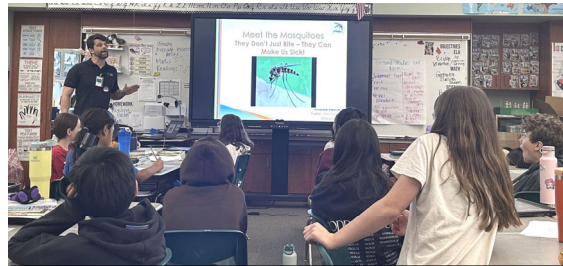


April 2024 Public Affairs Report to the Board of Trustees

Prepared April 30, 2024, by the Public Affairs Team

Presentations & Events

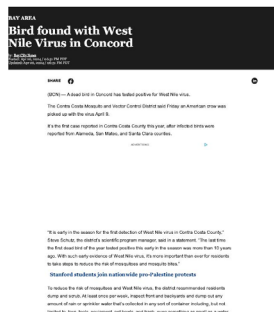
- In April 2024, Public Affairs staff provided five presentations to new employees, Cemetery managers and employees, realtors, and school children.



PI&TO Andrew Pierce provided a presentation to elementary school students during CA Mosquito Awareness Week.

News Coverage

- The District received news coverage about the first dead bird of 2024 to test positive for West Nile virus (WNV) from KCBS Radio, KRON4 News, the San Francisco Chronicle, the Concord Patch, the Clayton Pioneer, Contra Costa News, DanvilleSanRamon.com, ContraCostaNews.com and Romick in Oakley in April 2024.



Advertising

As of April 2024:

- The District's online advertising continues with information regarding the District's mosquito program appearing on web pages throughout Contra Costa County.



Social Media

The District uses a combination of Twitter, Nextdoor, Facebook, and Instagram to conduct District outreach on social media.

Twitter (X) Activity — Account @CCMosquito Yearly Comparisons

April 2024 Twitter/X Activity

1433 Followers
 12 Tweets
 819 Impressions
 14 Likes
 4 Link Clicks
 0 Profile Clicks
 0 Media/Video Views
 0 Replies
 33 Engagements
 3 Retweets
 0 Profile Visits
 0 Mentions
 5 Detail Expands

April 2023 Twitter/X Activity

1429 Followers
 12 Tweets
 528 Impressions
 2 Likes
 0 Link Clicks
 0 Profile Clicks
 14 Media/Video Views
 2 Replies
 9 Engagements
 2 Retweets
 0 Profile Visits
 0 Mentions
 6 Detail Expands

Most Popular @ccmosquito Tweet — April 24, 2024

200 Impressions
 5 Likes
 1 Retweet
 7 Engagements



Nextdoor Activity - Contra Costa Mosquito and Vector Control District - Local Agency

Overall, as of April 30, 2024, there are:

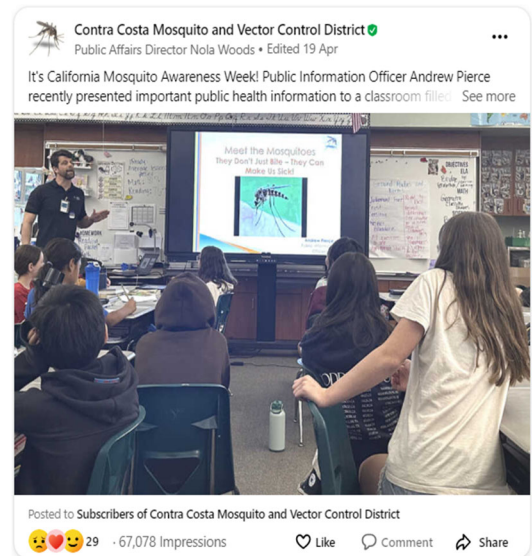
- 584,513 members
- 309,351 claimed household
- 1,005 neighborhoods

The District's Nextdoor Activity April 2024

- 11 Posts
- 381 Reactions
- 495,550 Impressions

Most Popular Nextdoor Post — April 19, 2024

- 29 Reactions
- 67,078 Impressions



Facebook Activity — Account @CCMosquito Yearly Comparisons

April 2024 Facebook Activity	April 2023 Facebook Activity
48 Followers	25 Followers
11 Posts	10 Posts
13 Likes	13 Likes
0 Loves	0 Love
0 Wow	0 Wow
1,279 Post Impressions	1,247 Post Impressions
1,215 Post Reach	1,191 Post Reach
16 Shares	12 Share
18 Other Clicks	2 Link Clicks
0 Comments	9 Other Clicks
1 Link Clicks	0 Comments
105 Post Engagement	33 Post Engagements
0 3-Second Video View	25 3-Second Video Views
31 Photo view	0 Photo view
1 Hide all Posts	

Most Popular @ccmosquito Facebook Post — April 17, 2024

633 Impressions
 597 Post Reach
 29 Engagement
 2 Likes
 19 Photo Views
 6 Shares
 1 Other Clicks



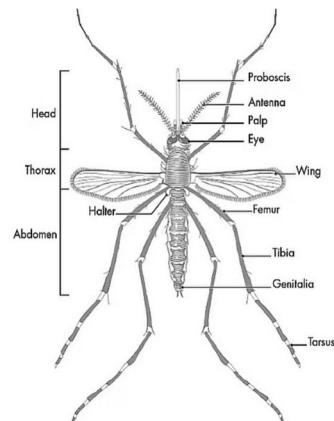
Instagram Activity — Account @contracostamosquito

April 2024 Instagram Activity

156 Followers
 11 Posts
 80 Likes
 9 Save
 464 Post Reach
 487 Impressions
 76 Interactions
 85 Engagement
 0 Video plays
 11 Shares
 9 Profile Visits
 1 New Follower
 1 Business Address Visit

Most Popular @contracostamosquito Instagram Post — April 16, 2024

90 Reach
 95 Impressions
 27 Engagement
 31 Post Interactions
 4 Profile Visits
 26 Likes
 2 Share
 3 Save
 1 New Follower
 1 Business Address Visit

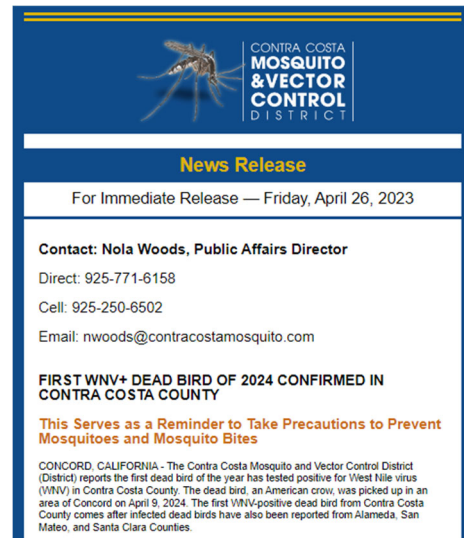


Publications

- **Total Constant Contact Subscribers**
 - Constant Contact is how the District distributes Mosquito Bytes newsletters, Employee Newsletters, Adult Mosquito Control Notifications, and News Releases.
 - April 2024 – 3,035 Subscribers
 - April 2023 – 2,929 Subscribers

The Public Affairs staff published a news release confirming the First WNV + Dead Bird of 2024.

- 1418 Newsletters sent by email
- 619 Subscribers Opened
- 20 Readers clicked on links
- 104 Subscribers changed email addresses, so the newsletter bounced
- 0 Subscribers unsubscribed



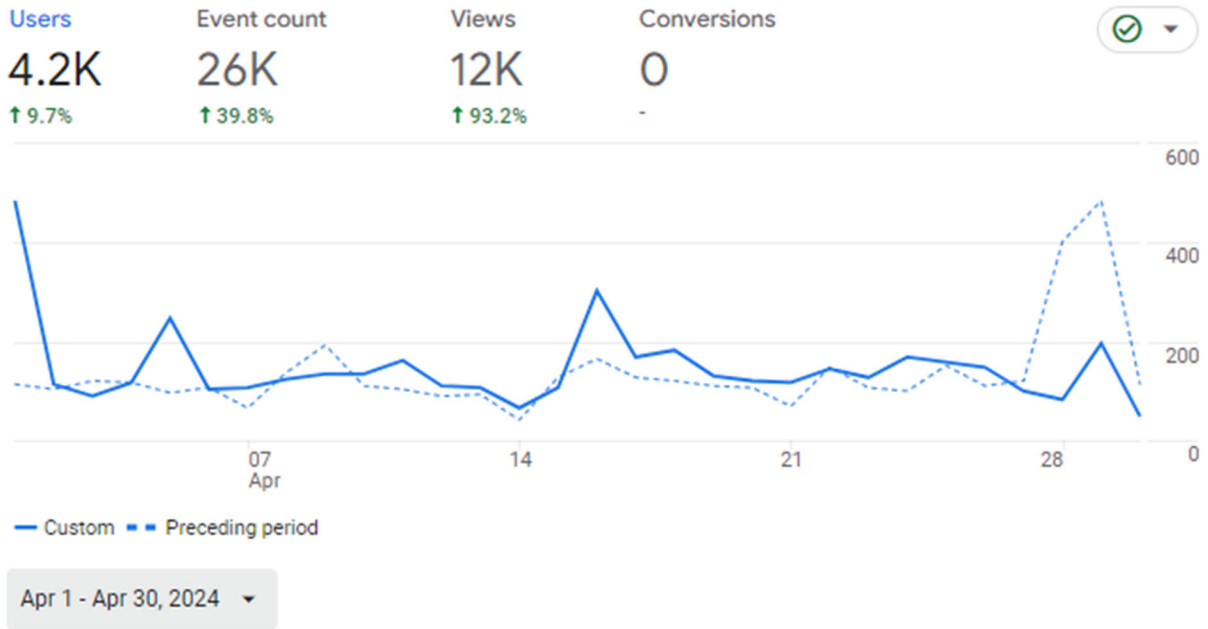
Website Statistics

- **Website Terminology**

Terms - Website Statistics

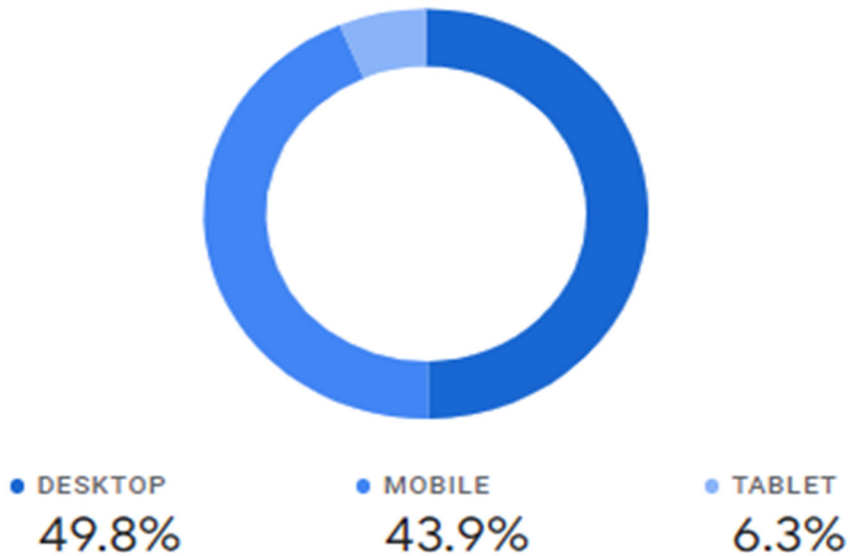
- **Users:** Person visiting the website
- **New Users:** New person who, according to the website data, has never visited the website before
- **Sessions:** A group of user interactions with the website that take place within a given time frame.
- **Number of Sessions per User:** The total number of sessions divided by the total number of users.
- **Pageviews:** An instance of a page being loaded (or reloaded) in a browser. Pageviews is a metric defined as the total number of pages viewed.
- **Pages/Sessions:** Average of the individual pages visited and individual sessions per user.
- **Avg. Session Duration:** Average length of each session
- **Bounce Rate:** Single-page sessions divided by all sessions, or the percentage of all sessions on the website in which users viewed only a single page.

- Overview of Website Usage April 1-30, 2024



- Device Preference April 1-30, 2024 (On what device do people visit)

Users by Device category



- **Top 10 Pages Viewed - April 1-30, 2024**

		↓ Views 10,854 100% of total	Users 3,653 100% of total	Views per user 2.97 Avg 0%	Average engagement time 56s Avg 0%
1	/	7,695	2,410	3.19	46s
2	/request-services	539	417	1.29	21s
3	/mites	421	368	1.14	1m 35s
4	/employment-opportunities	146	56	2.61	13s
5	/2024-west-nile-virus-activity	117	80	1.46	22s
6	/about-us	102	72	1.42	50s
7	/ticks	91	67	1.36	27s
8	/services-and-programs	88	65	1.35	58s
9	/invasive-mosquito-species	80	74	1.08	56s
10	/contact-us	78	64	1.22	1m 04s

Customer Service Program

- **Physical survey cards**
 - Up to 30 are sent out each week, year-round to county residents at random
 - The postage-paid cards are sent two weeks after the initial service request
- **“Contact Us” form via the District website**
 - Residents can provide questions, comments, and concerns at any time via [the District website](#).
 - Messages are received in real time.
 - The Public Affairs staff reviews all incoming online comments from residents and responds as deemed appropriate.
- **Examples of April, 2024 Online “Contact Us” submitted comments**
 - Inquiry re: Methodology of logging larvicide/adulticide activities (from Ops Manager at Beach MVCD in Panama City, FL)
 - Inquiry re: Rat issue in garage, cars, and under house
 - Mosquito issues at Point Pinole Park (from staff at EBRPD)
 - Inquiry re: Laws for landlords required to control rats in Crockett
 - Inquiry re: Yellowjacket nest
 - Inquiry re: Standing water at apartment complex
 - Inquiry re: Mosquito traps (types, effectiveness)
 - Inquiry re: Submitting mosquito samples
 - Inquiry re: Tick abundance at Rodeo Beach

- **Examples of April, 2024 Survey Card Responses:**

“Chris was knowledgeable and described what he was doing as well as looking around the entire home for holes as well as how to remedy the issue.”

“Dave exceeded expectations and was very professional and found the openings rats were using to get inside the property.”

“Great service. I was surprised the fish were delivered so quickly! The technician was super.”

“The tech came out the same day as I called and got rid of the yellowjackets.”

May 1, 2024

Paula Macedo
General Manager
Contra Costa Mosquito & Vector Control District
155 Mason Circle
Concord, CA 94520

Dear Paula:

We are pleased to confirm our understanding of the services we are to provide for the Contra Costa Mosquito & Vector Control District for the year ended June 30, 2024.

Audit Scope and Objectives

The services we have been engaged to provide are outlined below, but we are also available to provide additional services at your request:

1. Audit of the Basic Financial Statements.
2. Preparation of the Memorandum on Internal Control.
3. Preparation of the District's Annual Report of Financial Transactions (Controller's Report) and issuance of a compilation report. (See **Compilation Attachment** for Our Responsibilities and Your Responsibilities related to the compilation report).

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

If the District's financial statements are accompanied by supplementary information other than RSI, we will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

In connection with our audit of the basic financial statements, we will read the other information accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP); and report on the fairness of the accompanying supplementary information when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout an audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of cash, investments and certain other assets and liabilities by correspondence with selected customers, creditors and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill the District for responding to this inquiry.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and the Board internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). We understand that the District will provide us with the Closing Checklist information required for our audit and that the District is responsible for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the District complies with applicable laws and regulations.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Maze & Associates, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent will be a separate engagement. With regard to an exempt offering document with which Maze & Associates is not involved, you agree to clearly indicate in the exempt offering document that Maze & Associates is not involved with the contents of such offering document.

Management is responsible for the preparation of the supplementary information in conformity with GAAP. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that: (1) management is responsible for presentation of supplementary information in accordance with GAAP; (2) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Other Services

We will also assist in preparing the financial statements and related notes in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management agrees to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is our property and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maze & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. We will retain audit documentation for this engagement for seven years after the report release date pursuant to state regulations.

As an attest client, we cannot retain your documents on your behalf. This is in accordance with ET 1.295.143 of the *AICPA Code of Professional Conduct*. The District is responsible for maintaining its own data and records.

SharePoint/OneDrive are used solely to transmit data or as a method of exchanging information and is not intended to store the District's information. The District is responsible for downloading any deliverables and other records from the SharePoint/OneDrive that it wishes to retain for its own records at the completion of the engagement. For multi-year engagements, such downloading should occur annually.

Upon completion of the engagement, data and other content will either be removed from SharePoint/OneDrive or become unavailable to the District within a reasonable timeframe (generally one week after issuance of our report). For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

We expect to begin our audit in September 2024 and to issue our reports no later than December 31, 2024. David Alvey is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To ensure that Maze & Associates' independence is not impaired under the *AICPA Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are billed based on our contract with the District. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes thirty days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

These fees are based on anticipated cooperation from District personnel, the completion of schedules and data requested on our Checklists by District personnel, preparation of audit confirmations we request by District personnel, location of any documents selected by us for testing, and the assumption that there will be no unexpected increases in work scope, such as new debt issues, etc., or delays which are beyond our control, as discussed on the Fees Attachment to this letter. If significant additional time is necessary, we will discuss it with District management and arrive at a new fee before we incur any additional costs.

We understand you will provide us with basic workspace sufficient to accommodate the audit team assigned to your audit. We understand the basic workspace will be equipped with a telephone and direct Internet access, preferably a temporary network outside of your network, a public IP address and a wired connection. We understand you will also provide us with access to a fax machine and read only access to your general ledger system.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our most recent peer review report accompanies this letter.

Reporting

We will issue a written report upon completion of our audit of the District’s financial statements, which, if the financial statements include information other than RSI and supplemental information, will also address other information in accordance with AU-C 720, *The Auditor’s Responsibilities Relating to Other Information Included in Annual Reports*. Our reports will be addressed to the District Board. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with District management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return a full copy of this letter to us.

Maze + Associates

Maze & Associates

RESPONSE:

This letter correctly sets forth the understanding of the District.

By: _____

Title: _____

Date: _____

**Contra Costa Mosquito & Vector Control District Engagement Letter
Fees Attachment
June 30, 2024**

Our fees for the work described in the attached engagement letter will be as follows, unless they are adjusted for one or more of the items below.

Basic Financial Statements/Memorandum on Internal Control	\$16,693
State Controllers Report	<u>780</u>
Total	<u><u>\$17,473</u></u>

2024 Fees – Our fees are based on our proposal dated March 22, 2024.

PDF Copies of Reports – print to PDF copies of the above reports are provided at no charge. These report copies are high quality, but do not include any bookmarks or hyperlinks and the file sizes may be large, depending on the length of the report.

Additional Services - The above fees are for audit and assurance services described in the accompanying engagement letter. They do not include fees for assisting with closing the books nor providing other accounting services. Should the District require assistance beyond audit services we will provide an estimate before proceeding.

Report Finalization - Our fee is based on our understanding that all information and materials necessary to finalize all our reports will be provided to us before we complete our year-end fieldwork in your offices. In the case of financial statements, this includes all the materials and information required to print the financial statements. As in the past, we will provide final drafts of all our reports before we leave your offices. We will schedule a Final Changes Meeting with you for a date no more than two weeks after we complete our fieldwork. At that meeting, we will finalize all reports for printing. After that date, report changes you make, and changes required because information was not received timely, will be billed at our normal hourly rates.

Post-Closing Client Adjusting Entries - The first step in our year-end audit is the preparation of financial statement drafts from your final closing trial balance. That means any entries you make after handing us your closing trial balance must be handled as audit adjustments, or in extreme cases, by re-inputting the entire trial balance, even if the amounts are immaterial. If you make such entries and the amounts are in fact immaterial, we will bill you for the costs of the adjustments or re-input at our normal hourly rates.

Recurring Audit Adjustments - Each year we include the prior year’s adjusting entries as new steps in our Closing Checklist, so that you can incorporate these entries in your closing. If we are required to continue to make these same adjustments as part of this year’s audit, we will bill for this service at our normal hourly rates.

Grant Programs Requiring Separate Audit - Grant programs requiring separate audits represent a significant increase in work scope, and fees for these audits vary based on the grant requirements. If you wish us to determine and identify which programs are subject to audit, we will bill you for that time at our normal hourly rates.

Changes in District Personnel - Our experience is that changes and /or reductions in Finance Department staff can have a pronounced impact on costs of performing the audit. If such changes occur, we will meet with you to assess their impact and arrive at a new fee before we begin the next phase of our work. However, we reserve the right to revisit this subject at the conclusion of the audit, based on your actual performance and our actual costs.

Contra Costa Mosquito & Vector Control District Engagement Letter
Compilation Attachment
June 30, 2024

The services we have been engaged to provide are outlined below.

- Prepare and Electronically File the following Reports for the District:
 - Annual Report of Financial Transactions for the District

We will prepare and electronically file the Annual Financial Transactions Report(s) for the year ended June 30, 2024 in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Cities or Special Districts, as applicable, Financial Transactions Report Instructions dated 11/2023 and perform a compilation engagement with respect to the Financial Transactions Report. District staff will provide us with a detailed trial balance and any supporting general ledger reports or schedules required to prepare the Report(s).

The supplementary information accompanying the Report(s), including the U.S. Bureau of the Census Survey and any others required by the California State Controller's Office, will be presented for purposes of additional analysis. Such supplementary information is the responsibility of management and will not be subject to our compilation engagement.

Our Responsibilities

The objective of our engagement is to-

1. prepare the Report(s) in accordance with the format prescribed by the California State Controller's Office based on information provided by you and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and
2. apply accounting and financial reporting expertise to assist you in the presentation of the Report(s) without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Report(s) in order for them to be in accordance with the format prescribed by the California State Controller's Office.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the preparation and electronic filing of the Report(s), and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Report(s).

Our engagement cannot be relied upon to identify or disclose any Report misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the Report(s) in accordance with the format prescribed by the California State Controller's Office and assist you in the presentation of the Report(s) in accordance with the format prescribed by the California State Controller's Office. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the format prescribed by the California State Controller's Office as the financial reporting framework to be applied in the preparation of the Report(s).
2. The preparation and fair presentation of the Report(s) in accordance with the format prescribed by the California State Controller's Office.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Report(s) that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with-
 - a. access to all information of which you are aware that is relevant to the fair presentation of the Report(s), such as records, documentation, and other matters.
 - b. additional information that we may request from you for the purpose of the compilation engagement.
 - c. unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation and electronic filing of your Report(s). You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Report(s) and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on it(them). There may be circumstances in which the Report(s) differ from the expected form and content. If, for any reason, we are unable to complete the compilation of your Report(s), we will not issue a report on such Report(s) as a result of this engagement.

Our report will disclose that the Report(s) are presented in a prescribed form in accordance with the requirements of the California State Controller's Office and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing the Report(s) that indicates we have performed a compilation engagement on such Report(s) and, prior to inclusion of the report, to obtain our permission to do so.

Grace Zhang is the engagement partner and is responsible for supervising the compilation portion of the engagement and signing the report or authorizing another individual to sign it.



Report on the Firm's System of Quality Control

MAZE & ASSOCIATES ACCOUNTANCY CORPORATION and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CPAs ■ Advisors

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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maze & Associates Accountancy Corporation has received a peer review rating of *pass*.

GYL LLP

Ontario, California
February 6, 2024



**CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES**

2024 TRUSTEE COMMITTEES

NAME	ADVANCE	AUDIT	BUDGET	EXECUTIVE	PERSONNEL
AINSLEY	X		X		X
CARLSTON		X			X
CLAYTON					X
COWEN			X		X
DIAMOND					X
DOLGONAS		X*			
DUPIN	X		X		
FINLINSON	X				
FRANKENFIELD			X		
HINZEL	X				
HOGAN	X*				
HOWELL		X			
KRIEG		X		X	
MARKER			X*	X	
MEREDDY	X		X		
PAY	X			X	X*
PELLEGRINI		X		X	X
PINCKNEY					
WONG		X			
YOUNG				X*	

* CHAIRPERSON

BOARD APPROVAL: _____

BEFORE THE BOARD OF TRUSTEES OF
CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

**Resolution of the Contra Costa Mosquito
and Vector Control District Authorizing
Investment of Monies in the Local Agency
Investment Fund**

RESOLUTION 24-2

At a meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District (the “District”), a special district organized and existing under the laws of the State of California, held on the 13th day of May, 2024 at 155 Mason Circle, Concord, California, a quorum being present, the following Resolution was adopted:

WHEREAS, the Local Agency Investment Fund (LAIF) is established in the State Treasury under Government Code section 16429.1 et seq. for the deposit of money of a local agency for the purposes of investment by the State Treasurer; and

WHEREAS, the District hereby finds the deposit and withdrawal of money in LAIF in accordance with Government Code section 16429.1 et seq. and for the purpose of investment as provided therein, is in the best interests of the District;

NOW THEREFORE, BE IT FURTHER RESOLVED, that:

1. The Board of Trustees of the Contra Costa Mosquito & Vector Control District hereby authorizes the deposit and withdrawal of Contra Costa Mosquito & Vector Control District monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code section 16429.1 et seq. for the purpose of investment as provided therein; and
2. The Contra Costa Mosquito and Vector Control District employees holding the title(s) specified herein below, or their successors in employment, are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

General Manager and Human Resources and Administration Manager

; and

3. In addition to the Contra Costa Mosquito and Vector Control District employees listed in item 2, the President and the Vice President of the Board of Trustees of the Contra Costa Mosquito and Vector Control District are each hereby authorized, in the documented absence of either the General Manager or Human Resources and Administration Manager, to order the

deposit or withdrawal of monies in the Local Agency Investment Fund and may execute, as the second required signature, and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby; and

4. This resolution shall remain in full force and effect until rescinded by the Contra Costa Mosquito and Vector Control District Board of Trustees by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurers Office.

I, Daniel Pellegrini, the undersigned Secretary of the said Board of Trustees of the Contra Costa Mosquito and Vector Control District, a special district, hereby certify that I am the Secretary of said special district, the foregoing is a full, true and correct copy of the Resolution passed by the Board of Trustees thereof at a meeting of said Board held on the day and at the place therein specified, and that said Resolution has never been revoked, rescinded, or set aside, and is now in full force and effect.

PASSED AND ADOPTED by the Board of Trustees of the Contra Costa Mosquito and Vector Control District May 13, 2024 by the following vote.

Daniel Pellegrini
2024 Secretary, Board of Trustees

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____